



The City of Mebane is taking measures to mitigate the spread of the COVID-19 virus including banning physical attendance at public meetings, employing social distancing, and implementing remote participation. The following will allow the public to attend the meeting by remotely accessing it on the internet.

For those without internet service, you can listen to the meeting by calling 919-304-9210, password 158962.

For people who plan to view the meeting, but not comment or participate, the City is providing a YouTube live stream by searching the *City of Mebane* on YouTube or at the following link:

<https://www.youtube.com/channel/UCoL1RXdRDMzK98p53TMoqww>

For people who plan or think they may want to address the City Council during the Public Comment Period or a Public Hearing, see options below.

#### **Option #1-**

- Email comment to [info@cityofmebane.com](mailto:info@cityofmebane.com). Written comments may be submitted at any time between the notice of the Public Hearing and 24 hours after the Public Hearing.
- Messages must be labeled Public Comment or Public Hearing in the subject line and must contain the commenter's name and address.
- Comments received by **4 pm on Monday, January 4<sup>th</sup>** will be read aloud by the City Clerk.

#### **Option #2**

- Email [info@cityofmebane.com](mailto:info@cityofmebane.com) by **Monday, January 4th, 2:00 pm** to speak during the Public Comment Period or Public Hearing. When an email is received, an email will be sent with instructions on how to register and speak during the Public Comment Period or Public Hearing.
- Messages must be labeled Public Comment or Public Hearing in the subject line and must contain the commenter's name and address.
- Registered participants will be given an access code to speak at the meeting via Zoom, a remote conferencing service.
- Callers will be held in a queue and asked to mute their phones or speakers until they are called on to speak.
- Speakers will be called in the order in which they are registered. Should time allow after all registered speakers have had a chance to speak, you may use the "raise hand" button on the Zoom interface to be recognized and staff will unmute you to comment.
- Per authority of NCGS 143-318.17, if a person participating remotely willfully disrupts the Council meeting, then upon direction by the Mayor, such person may be removed from electronic participation, or his or her e-mail may not be read.



Council Virtual Meeting Agenda  
January 4, 2021  
6:00 p.m.

---

1. Call to Order and Invocation ..... Mayor Ed Hooks
2. Resolution of Recognition for Wayne Pore ..... David Cheek, City Manager
3. Public Comments ..... Mayor
4. Consent Agenda ..... Mayor
  - a. Final Plat- Bowman Village, Ph. N1
  - b. Quarterly Financial Report Ending September 30, 2020
  - c. Snow and Ice Removal Agreement
  - d. PART(Go Triangle) Renewal Agreement
5. Public Hearings- All Public Hearings will be voted upon at the CONTINUED meeting to be held on Wednesday, January 6, 2021 at 6:00pm
  - a. Ordinance to Extend the Corporate Limits-  
6016 W. Ten Road- ..... Lawson Brown, City Attorney  
*(Continued from the December 7, 2020 meeting and requested per the applicant to be continued until the February 1, 2021 meeting)*
  - b. Buckhorn Area Amended Long Range Plan ..... Cy Stober, Development Director  
*(Continued from the December 7, 2020 meeting)*
6. 2019-20 Financial Statements and Audit ..... Jeanne Tate, Finance Director  
Patricia Rhodes, Stout, Stuart, McGowen and King LLP
7. Party Wall Agreement- 104 S. Fourth Street- Burgess Building ..... Mr. Brown
8. Lake Michael Dam Spillway Study and  
Proposal for Engineering Services ..... Franz Holt, City Engineer
9. Facilities Assessment and Capital Plan Update ..... Rachel Nielsen, CPL Project Manager
10. Cross-Connection Control Ordinance ..... Kyle Smith, Utilities Director
11. Racial Equity Advisory Committee Application ..... Mr. Brown
12. Extension of COVID leave ..... Bea Hunter, HR Director
13. Budget Ordinance Amendment-  
2020-21 Additional Sales Tax and Appropriations ..... Ms. Tate
14. Adjournment ..... Mayor



**A RESOLUTION OF RECOGNITION AND APPRECIATION TO WAYNE PORE  
FOR 30 YEARS OF OUTSTANDING PUBLIC SERVICE**

**WHEREAS**, Wayne Pore began his career with the City of Mebane in the Public Works Department as a Groundskeeper and member of the mowing crew on October 4, 1991, and

**WHEREAS**, Wayne served in several other capacities during his career, including Sanitation Equipment Operator and Utility Crew Leader, eventually working his way up to Assistant Public Works Director; and

**WHEREAS**, on January 1, 2013, Wayne was appointed as the City's Public Works Director overseeing operations for streets, sanitation, recycling, utilities, and public facilities; and

**WHEREAS**, the City experienced unprecedented growth during Wayne's tenure as Director, yet with his leadership, the Public Works Department continued to maintain and even enhance the City's public infrastructure and facilities; and

**WHEREAS**, in the last eight years, the City has added 15 miles of streets, collected 32,000 tons of garbage, diverted 8,000 tons of recycled materials from the landfill, while seeing the number of homes served increase by 1,500, all under Wayne's steady supervision; and

**Whereas**, when ice, snow, or hazardous weather has come to Mebane, Wayne and his crew have fought the elements in the midst of the storm, and cleaned up afterwards, all the while keeping the residents of Mebane safe; and

**WHEREAS**, Wayne has delivered these services to the citizens with the utmost care and concern, calmly listening to citizen complaints, resolving differences among neighbors, and responding quickly to citizen requests for assistance; and

**WHEREAS**, Wayne, with his calm, kind, patient demeanor, has earned the respect of his colleagues and staff, the trust of the city residents, and the reputation of a dedicated public servant by the City Council; and

**WHEREAS**, throughout his three-decade career, Wayne has led by example, mentored his staff, instilled in them the values of commitment and teamwork, and provided excellent customer service to the citizens; and

**WHEREAS**, Wayne will be retiring on January 31, 2021,

**NOW, THEREFORE, BE IT RESOLVED** that the City Council does hereby commend Wayne Pore for his outstanding public service for the past three decades and expresses its deepest gratitude and appreciation for his dedication to the community.

Adopted this 4<sup>th</sup> day of January, 2021.

---

Ed Hooks, Mayor



# AGENDA ITEM #4A

SUB 21-01

Final Subdivision Plat –  
Bowman Village, Phase N1

### Presenter

Cy Stober, Development Director

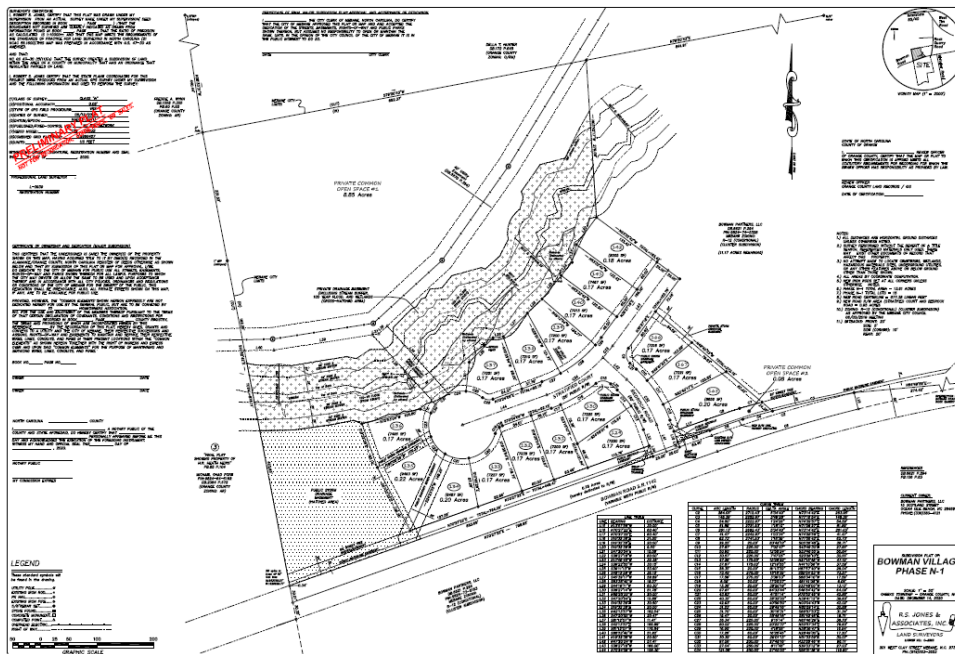
### Applicant

Bowman Partners, LLC  
15 Scotland Street  
Ocean Isle Beach, NC  
28469

### Public Hearing

Yes  No

### Final Plat



### Property

Bowman Village,  
Orange County  
GPINs  
9824745328

### Proposed Zoning

N/A

### Current Zoning

R-12 (CD)

### Size

+/-13.61 ac

### Surrounding Zoning

R-12(CD) and  
O/RM & AR  
(Orange County)

### Surrounding Land Uses

Single-Family  
Residential,  
Vacant

### Utilities

Extended at  
developer's  
expense.

### Floodplain

Yes

### Watershed

No

### City Limits

Yes

---

**Summary**

Bowman Partners, LLC, is requesting approval of the Final Plat for Phase N1 of the Bowman Village Subdivision (approved for conditional rezoning as a cluster subdivision by City Council 06/03/19). The Final Plat will include a total area of +/-13.61 acres featuring 15 single-family lots of +/- 3.01 acres, +/- 9.65 acres of open space (inc. a stormwater pond), and +/- 0.95 acres and +/- 677.38 linear feet of dedicated right of way.

The Technical Review Committee (TRC) has reviewed the Final Plat and the applicant has revised the plan to reflect comments. All infrastructure must be completed and approved to meet the City of Mebane specifications. All infrastructure not completed shall be bonded or a letter of credit provided prior to recordation.

---

**Financial Impact**

The developer has extended utilities at his own expense.

---

**Recommendation**

Staff recommends approval of the Final Plat.

---

**Suggested Motion**

Motion to approve the final plat as presented.

---

**Attachments**

1. Final Plat

**SURVEYOR'S CERTIFICATE**  
 I, ROBERT S. JONES, CERTIFY THAT THIS PLAT WAS DRAWN UNDER MY SUPERVISION FROM AN ACTUAL SURVEY MADE UNDER MY SUPERVISION (DEED DESCRIPTION RECORDED IN BOOK \_\_\_\_\_, PAGE \_\_\_\_\_); THAT THE BOUNDARIES NOT SURVEYED ARE CLEARLY INDICATED AS DRAWN FROM INFORMATION FOUND IN BOOK \_\_\_\_\_, PAGE \_\_\_\_\_; THAT THE RATIO OF PRECISION AS CALCULATED IS 1:10000; AND THAT THIS MAP MEETS THE REQUIREMENTS OF THE STANDARDS OF PRACTICE FOR LAND SURVEYING IN NORTH CAROLINA (21 NCAC 56.1600). THIS MAP WAS PREPARED IN ACCORDANCE WITH G.S. 47-30 AS AMENDED.

AND THAT:  
 NC GS 47-30 (f)(1)(c) THAT THE SURVEY CREATES A SUBDIVISION OF LAND WITHIN THE AREA OF A COUNTY OR MUNICIPALITY THAT HAS AN ORDINANCE THAT REGULATES PARCELS OF LAND.

I, ROBERT S. JONES CERTIFY THAT THE STATE PLANE COORDINATES FOR THIS PROJECT WERE PRODUCED FROM AN ACTUAL GPS SURVEY UNDER MY SUPERVISION AND THE FOLLOWING INFORMATION WAS USED TO PERFORM THE SURVEY:

(1) CLASS OF SURVEY: CLASS "A"  
 (2) POSITIONAL ACCURACY: 0.08"  
 (3) TYPE OF GPS FIELD PROCEDURE: VRS  
 (4) DATE OF SURVEY: 06/12/20  
 (5) DATUM/EPOCH: NAD 83  
 (6) PUBLISHED/FIXED-CONTROL: NC STATE NETWORK  
 (7) GEOD MODEL: GRS 80  
 (8) COMBINED GRID: 0.9999427  
 (9) UNITS: US FEET

WITH ORIGINAL SIGNATURE, REGISTRATION NUMBER AND SEAL  
 \_\_\_\_\_ 2020.

PROFESSIONAL LAND SURVEYOR  
 L-3939  
 REGISTRATION NUMBER

**CERTIFICATE OF OWNERSHIP AND DEDICATION (MAJOR SUBDIVISION)**  
 THIS CERTIFIES THAT THE UNDERSIGNED IS (ARE) THE OWNER(S) OF THE PROPERTY SHOWN ON THIS MAP, HAVING ACQUIRED TITLE TO IT BY DEED(S) RECORDED IN THE ALAMANCE/ORANGE COUNTY, NORTH CAROLINA REGISTER OF DEEDS OTHERWISE AS SHOWN BELOW AND THAT BY SUBMISSION OF THIS PLAT OR MAP FOR APPROVAL, I/WE DO DEDICATE TO THE CITY OF MEBANE FOR PUBLIC USE ALL STREETS, EASEMENTS, RIGHTS-OF-WAY AND PARKS SHOWN THEREON FOR ALL LAWFUL PURPOSES TO WHICH THE CITY MAY DEVOTE OR ALLOW THE SAME TO BE USED AND UPON ACCEPTANCE THEREOF AND IN ACCORDANCE WITH ALL CITY POLICIES, ORDINANCES AND REGULATIONS OR CONDITIONS OF THE CITY OF MEBANE FOR THE BENEFIT OF THE PUBLIC, THIS DEDICATION SHALL BE IRREVOCABLE. ALSO, ALL PRIVATE STREETS SHOWN ON THIS MAP, IF ANY, ARE TO BE AVAILABLE FOR PUBLIC USE.

PROVIDED, HOWEVER, THE "COMMON ELEMENTS" SHOWN HEREON EXPRESSLY ARE NOT DEDICATED HEREBY FOR USE BY THE GENERAL PUBLIC, BUT ARE TO BE CONVEYED BY \_\_\_\_\_ TO \_\_\_\_\_ HOMEOWNERS ASSOCIATION, INC. FOR THE USE AND ENJOYMENT OF THE MEMBERS THEREOF PURSUANT TO THE TERMS OF THAT CERTAIN DECLARATION OF COVENANTS, CONDITIONS AND RESTRICTIONS FOR \_\_\_\_\_ RECORDED IN BOOK \_\_\_\_\_, PAGE \_\_\_\_\_ COUNTY REGISTRY, THE TERMS AND PROVISIONS OF WHICH ARE INCORPORATED HEREIN BY THIS REFERENCE. BY THE RECORDATION OF THIS PLAT, HEREBY GIVES, GRANTS AND CONVEYS TO A UTILITY AND THE CITY OF MEBANE, THEIR RESPECTIVE SUCCESSORS AND ASSIGNS, RIGHTS-OF-WAY AND EASEMENTS TO MAINTAIN AND SERVICE THEIR RESPECTIVE WIRES, LINES, CONDUITS, AND PIPES IN THEIR PRESENT LOCATIONS WITHIN THE "COMMON ELEMENTS" AS SHOWN HEREON TOGETHER WITH THE RIGHT OF INGRESS AND EGRESS OVER AND UPON SAID "COMMON ELEMENTS" FOR THE PURPOSE OF MAINTAINING AND SERVICING WIRES, LINES, CONDUITS, AND PIPES.

BOOK NO. \_\_\_\_\_ PAGE NO. \_\_\_\_\_

OWNER \_\_\_\_\_ DATE \_\_\_\_\_  
 OWNER \_\_\_\_\_ DATE \_\_\_\_\_

NORTH CAROLINA \_\_\_\_\_ COUNTY \_\_\_\_\_

I, \_\_\_\_\_ A NOTARY PUBLIC OF THE COUNTY AND STATE AFORESAID, DO HEREBY CERTIFY THAT I PERSONALLY APPEARED BEFORE ME THIS DAY AND ACKNOWLEDGED THE EXECUTION OF THE FOREGOING INSTRUMENT. WITNESS MY HAND AND OFFICIAL SEAL THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2020.

NOTARY PUBLIC  
 MICHAEL CHAD POPE  
 PIN: 9824-64-5162  
 DB.2064 P.572  
 (ORANGE COUNTY ZONING: AR)

**CERTIFICATE OF FINAL MAJOR SUBDIVISION PLAT APPROVAL AND ACCEPTANCE OF DEDICATION**  
 I, \_\_\_\_\_ THE CITY CLERK OF MEBANE, NORTH CAROLINA, DO CERTIFY THAT THE CITY OF MEBANE APPROVED THIS PLAT OR MAP AND ACCEPTED THE DEDICATION OF THE STREETS, EASEMENTS, RIGHTS-OF-WAY AND PUBLIC PARKS SHOWN THEREON, BUT ASSUMES NO RESPONSIBILITY TO OPEN OR MAINTAIN THE SAME, UNTIL IN THE OPINION OF THE CITY COUNCIL OF THE CITY OF MEBANE IT IS IN THE PUBLIC INTEREST TO DO SO.

DATE \_\_\_\_\_ CITY CLERK  
 DELLA T. HUNTER  
 DB.172 P.645  
 (ORANGE COUNTY ZONING: O/RM)

**LEGEND**  
 These standard symbols will be found in the drawing.

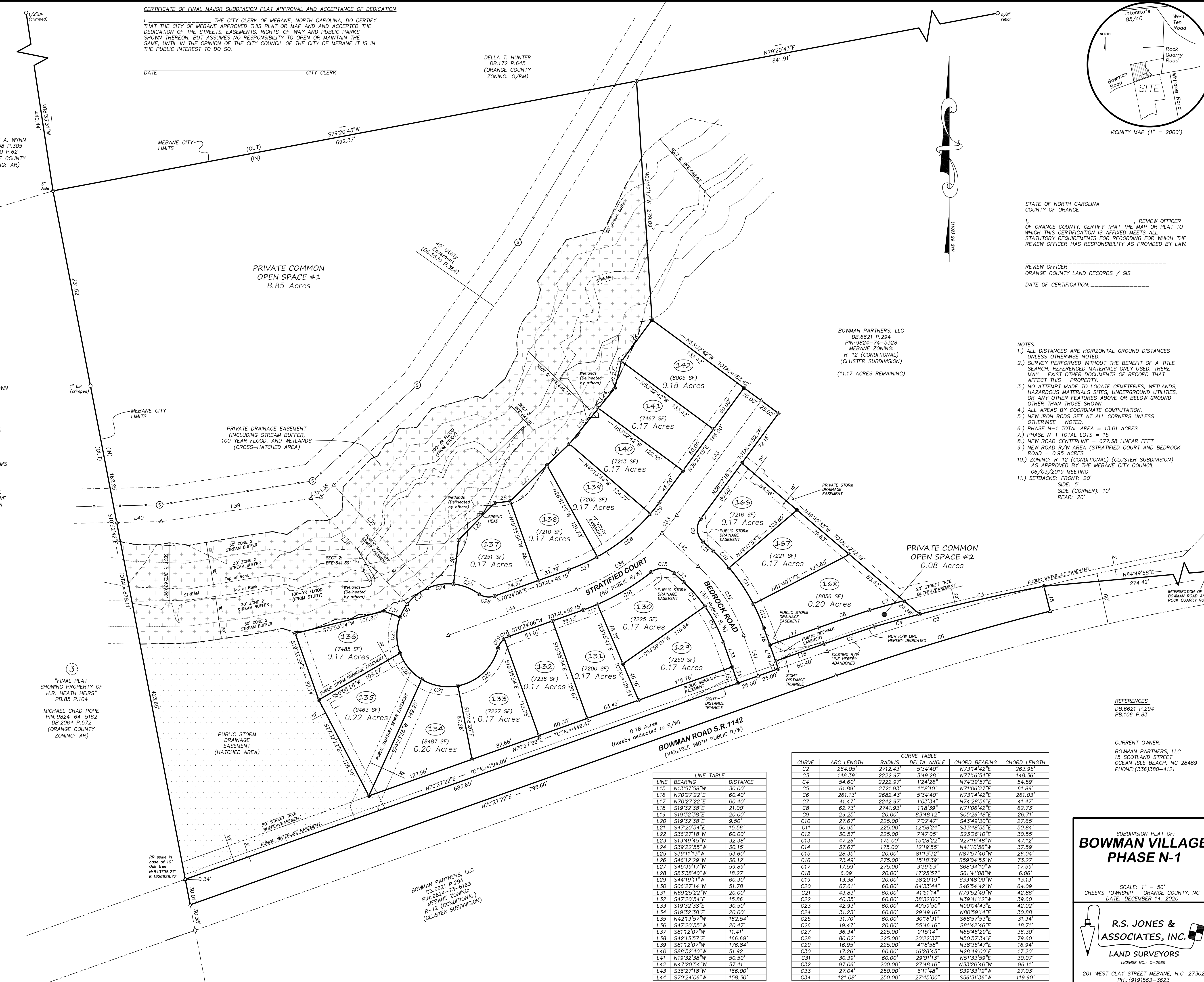
UTILITY POLE  
 EXISTING IRON ROD  
 PK NAIL  
 EXISTING IRON PIPE  
 5/8" REBAR SET  
 STONE FOUND  
 CONCRETE MONUMENT  
 COMPUTED POINT  
 OVERHEAD ELECTRIC  
 RIGHT OF WAY

RR spike in base of 10" Oak tree N: 443708.27° E: 1926928.77'

**LEGEND**  
 0 25 50 100 200  
 GRAPHIC SCALE

**LEGEND**  
 0 25 50 100 200  
 GRAPHIC SCALE

**LEGEND**  
 0 25 50 100 200  
 GRAPHIC SCALE



**LINE TABLE**

LINE	BEARING	DISTANCE
L15	N13°57'58"W	30.00'
L16	N70°27'22"E	60.40'
L17	N70°27'22"E	60.40'
L18	S19°32'38"E	21.00'
L19	S19°32'38"E	20.00'
L20	S19°32'38"E	9.50'
L21	S47°20'54"E	15.56'
L22	S36°27'18"W	60.00'
L23	S13°49'45"W	32.38'
L24	S39°22'55"W	30.15'
L25	S39°11'13"W	53.60'
L26	S46°12'29"W	36.12'
L27	S45°39'17"W	59.89'
L28	S8°38'40"W	18.27'
L29	S44°19'11"W	60.30'
L30	S06°27'14"W	51.78'
L31	N69°25'22"W	20.00'
L32	S47°20'54"E	15.86'
L33	S19°32'38"E	30.50'
L34	S19°32'38"E	20.00'
L35	N42°13'57"W	162.54'
L36	S47°20'55"W	20.47'
L37	S81°12'07"W	11.41'
L38	S42°13'57"E	166.69'
L39	S81°12'07"W	176.84'
L40	S88°32'40"W	51.92'
L41	N19°32'38"W	50.50'
L42	N47°20'54"W	57.41'
L43	S36°27'18"W	166.00'
L44	S70°24'06"W	158.30'

**CURVE TABLE**

CURVE	ARC LENGTH	RADIUS	DELTA ANGLE	CHORD BEARING	CHORD LENGTH
C2	264.05'	2712.43'	534.40"	N73°14'42"E	263.95'
C3	148.39'	2228.97'	349.28"	N71°16'54"E	148.36'
C4	54.60'	2222.97'	124.28"	N74°39'57"E	54.59'
C5	61.89'	2721.93'	178.10"	N71°08'27"E	61.89'
C6	261.13'	2682.43'	534.40"	N73°14'42"E	261.03'
C7	41.47'	2242.97'	103.34"	N74°28'56"E	41.47'
C8	62.73'	2741.93'	178.39"	N71°08'27"E	62.73'
C9	29.25'	20.00'	12°19'56"	S03°48'12"W	26.71'
C10	27.67'	225.00'	7°02'42"	S43°49'30"E	27.65'
C11	50.95'	225.00'	12°58'24"	S33°48'55"E	50.84'
C12	30.57'	225.00'	7°47'05"	S23°26'10"E	30.55'
C13	47.26'	175.00'	15°28'22"	N27°16'48"W	47.12'
C14	37.67'	175.00'	12°19'56"	N41°10'56"W	37.59'
C15	28.35'	20.00'	8°13'32"	N87°57'40"W	26.04'
C16	73.49'	275.00'	15°18'39"	S59°04'53"W	73.27'
C17	17.59'	275.00'	3°39'53"	S68°34'10"W	17.59'
C18	6.09'	20.00'	17°25'57"	S61°41'08"W	6.06'
C19	13.38'	20.00'	39°20'19"	S33°48'00"W	13.13'
C20	67.61'	60.00'	64°33'44"	S46°54'42"W	64.09'
C21	43.83'	60.00'	41°51'14"	N79°52'49"W	42.86'
C22	40.35'	60.00'	38°32'00"	N39°41'12"W	39.60'
C23	42.93'	60.00'	40°59'50"	N00°04'43"E	42.02'
C24	31.23'	60.00'	29°49'16"	N80°59'14"E	30.88'
C25	31.70'	60.00'	30°18'57"	S68°57'53"E	31.34'
C26	19.47'	20.00'	55°46'16"	S81°42'46"E	18.71'
C27	36.34'	225.00'	9°15'14"	N65°46'29"E	36.30'
C28	80.02'	225.00'	20°22'37"	N50°57'34"E	79.60'
C29	16.95'	225.00'	4°18'58"	N38°36'47"E	16.94'
C30	17.26'	60.00'	16°28'45"	N28°49'00"E	17.20'
C31	30.39'	60.00'	29°01'13"	N51°33'59"E	30.07'
C32	97.06'	200.00'	27°48'16"	N33°26'46"W	96.11'
C33	27.04'	250.00'	6°11'48"	S39°33'12"W	27.03'
C34	121.08'	250.00'	27°45'00"	S56°31'36"W	119.90'

**NOTES:**

- ALL DISTANCES ARE HORIZONTAL GROUND DISTANCES UNLESS OTHERWISE NOTED.
- SURVEY PERFORMED WITHOUT THE BENEFIT OF A TITLE SEARCH. REFERENCED MATERIALS ONLY USED. THERE MAY EXIST OTHER DOCUMENTS OF RECORD THAT AFFECT THIS PROPERTY.
- NO ATTEMPT MADE TO LOCATE CEMETERIES, WETLANDS, HAZARDOUS MATERIALS SITES, UNDERGROUND UTILITIES, OR ANY OTHER FEATURES ABOVE OR BELOW GROUND OTHER THAN THOSE SHOWN.
- ALL AREAS BY COORDINATE COMPUTATION.
- NEW IRON RODS SET AT ALL CORNERS UNLESS OTHERWISE NOTED.
- PHASE N-1 TOTAL AREA = 13.61 ACRES
- PHASE N-1 TOTAL LOTS = 15
- NEW ROAD CENTERLINE = 677.38 LINEAR FEET ROAD = 0.95 ACRES
- NEW ROAD R/W AREA (STRATIFIED COURT AND BEDROCK ROAD) = 0.95 ACRES
- ZONING: R-12 (CONDITIONAL) (CLUSTER SUBDIVISION) AS APPROVED BY THE MEBANE CITY COUNCIL 06/03/2019 MEETING
- SETBACKS: FRONT: 20' SIDE: 5' REAR: 20'

**REFERENCES**  
 DB.6621 P.294  
 PB.106 P.83

**CURRENT OWNER:**  
 BOWMAN PARTNERS, LLC  
 15 SCOTLAND STREET  
 OCEAN ISLE BEACH, NC 28469  
 PHONE: (336)380-4121

**SUBDIVISION PLAT OF:**  
**BOWMAN VILLAGE PHASE N-1**

SCALE: 1" = 50'  
 CHEEK'S TOWNSHIP - ORANGE COUNTY, NC  
 DATE: DECEMBER 14, 2020

**R.S. JONES & ASSOCIATES, INC.**  
 LAND SURVEYORS  
 LICENSE NO. C-2565  
 201 WEST CLAY STREET MEBANE, N.C. 27302  
 PH.: (919)563-3623



---

## AGENDA ITEM #4B

### Quarterly Report- September 2020

---

#### Meeting Date

January 4, 2021

---

#### Presenter

Jeanne D. Tate, Finance Director

---

#### Public Hearing

Yes  No

---

#### Summary

Municipal finance officers in North Carolina are required to report financial information including encumbrances to the governing body throughout the fiscal year. The City of Mebane meets this requirement with quarterly reports.

---

#### Background

This report displays the first quarter of the fiscal year for the period that ended September 30, 2020.

Although early in the fiscal year, it is worthwhile to note that the City's chief revenue source – Property Taxes – show fairly typical collections for this time of year, despite the ongoing impact of Covid-19 on the overall economy. Also notable is that several revenue sources do not arrive until later in the year. All sales taxes received to date through September relate to the prior fiscal year, for example.

Expenditures are in line with budget, and encumbrances include many blanket purchase orders intended to cover expenses for the entire year.

---

#### Financial Impact

None.

---

#### Recommendation

That the Council accept the report.

---

#### Suggested Motion

Motion to accept the report.

---

#### Attachments

1. September 30, 2020 Financial Report



Quarterly Report  
1<sup>st</sup> Quarter Fiscal Year 2020-2021

State Statutes require the Finance Director to provide financial information to the City Council that includes encumbrances along with budget v. actual information. This report (printed directly from our financial system) provides that information for the First Quarter of the current fiscal year for the five annual operating funds of the City.

General Fund  
General Capital Fund

Utility Fund  
Utility Capital Fund  
Utility Capital Reserve

The next report will include totals through December 31, 2020 and will be distributed at the February City Council meeting.







Mebane, NC

# Income Statement Account Summary

For Fiscal: 2020-2021 Period Ending: 09/30/2020

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
<b>Fund: 100 - General Fund</b>							
<b>Revenue</b>							
<b>Type: 30 - Property Taxes</b>							
<a href="#">100-3011-000</a>	2011 PROPERTY TAXES	0.00	0.00	0.00	6.02	6.02	-6.02
<a href="#">100-3015-000</a>	2015 PROPERTY TAXES	0.00	0.00	257.94	257.94	257.94	-257.94
<a href="#">100-3017-000</a>	2017 PROPERTY TAXES	0.00	0.00	-4.47	-5.28	-5.28	5.28
<a href="#">100-3018-000</a>	2018 PROPERTY TAXES	0.00	0.00	751.95	767.98	767.98	-767.98
<a href="#">100-3019-000</a>	2019 PROPERTY TAXES	25,000.00	25,000.00	2,401.43	3,736.83	3,736.83	21,263.17
<a href="#">100-3020-000</a>	2020 PROPERTY TAXES	10,303,912.00	10,303,912.00	4,167,572.68	4,242,125.59	4,242,125.59	6,061,786.41
<a href="#">100-3069-000</a>	MOTOR VEHICLE PROPERTY TAXES	700,000.00	700,000.00	13,062.85	91,616.89	91,616.89	608,383.11
<a href="#">100-3070-000</a>	TAX DISCOUNTS	-32,000.00	-32,000.00	-21,941.32	-22,336.69	-22,336.69	-9,663.31
<a href="#">100-3071-000</a>	TAX PENALTIES & INTEREST	40,000.00	40,000.00	602.13	882.01	882.01	39,117.99
<a href="#">100-3080-000</a>	FIRE DISTRICT TAXES - CURRENT YR	456,000.00	456,000.00	217,790.99	229,092.60	229,092.60	226,907.40
<a href="#">100-3081-000</a>	FIRE DISTRICT TAXES - PRIOR YEAR	0.00	0.00	268.12	1,766.79	1,766.79	-1,766.79
<a href="#">100-3082-000</a>	FIRE DISTRICT TAXES - PENALTY & INT	0.00	0.00	59.14	215.61	215.61	-215.61
	<b>Type: 30 - Property Taxes Total:</b>	<b>11,492,912.00</b>	<b>11,492,912.00</b>	<b>4,380,821.44</b>	<b>4,548,126.29</b>	<b>4,548,126.29</b>	<b>6,944,785.71</b>
<b>Type: 31 - Other Taxes and Licenses</b>							
<a href="#">100-3090-000</a>	PRIVILEGE LICENSE FEES	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
	<b>Type: 31 - Other Taxes and Licenses Total:</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000.00</b>
<b>Type: 32 - Intergovernmental</b>							
<a href="#">100-3161-000</a>	CARES ACT AWARD	0.00	0.00	0.00	28,816.14	28,816.14	-28,816.14
<a href="#">100-3205-000</a>	LOCAL OPTION SALES TAX	3,190,243.00	3,190,243.00	0.00	0.00	0.00	3,190,243.00
<a href="#">100-3210-000</a>	UTILITY FRANCHISE TAX	1,200,000.00	1,200,000.00	0.00	0.00	0.00	1,200,000.00
<a href="#">100-3211-000</a>	VIDEO PROGRAMMING SALES TAX	62,000.00	62,000.00	0.00	0.00	0.00	62,000.00
<a href="#">100-3212-000</a>	TELECOM SALES TAX	89,000.00	89,000.00	0.00	0.00	0.00	89,000.00
<a href="#">100-3220-000</a>	BEER AND WINE TAX	58,000.00	58,000.00	0.00	0.00	0.00	58,000.00
<a href="#">100-3230-000</a>	POWELL BILL ALLOCATION	365,000.00	365,000.00	177,134.01	177,134.01	177,134.01	187,865.99
<a href="#">100-3252-510</a>	CONTROLLED SUBSTANCE TAX	0.00	0.00	0.00	344.16	344.16	-344.16
<a href="#">100-3253-530</a>	STATE CONTRIBUTION TO FIRE RELIEF	35,000.00	35,000.00	0.00	0.00	0.00	35,000.00
<a href="#">100-3258-580</a>	SOLID WASTE DISPOSAL TAX	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00
<a href="#">100-3301-000</a>	INTERGOVERNMENTAL - TAX SHARIN	130,000.00	130,000.00	0.00	0.00	0.00	130,000.00
<a href="#">100-3320-530</a>	EFLAND FIRE DISTRICT CONTRIBUTI	9,000.00	9,000.00	0.00	9,000.00	9,000.00	0.00
<a href="#">100-3321-000</a>	ORANGE COUNTY LIBRARY CONTRIB	700.00	700.00	700.00	700.00	700.00	0.00
<a href="#">100-3322-620</a>	ORANGE COUNTY RECREATION CONT	5,450.00	5,450.00	5,450.00	5,450.00	5,450.00	0.00
<a href="#">100-3351-000</a>	ABC DISTRIBUTION	99,000.00	99,000.00	36,363.00	0.00	0.00	99,000.00
<a href="#">100-3352-510</a>	ABC DISTRIBUTION - LAW ENFORCEM	20,000.00	20,000.00	8,010.00	0.00	0.00	20,000.00
<a href="#">100-3353-000</a>	ABC DISTRIBUTION - SURCHARGE	12,000.00	12,000.00	1,751.00	0.00	0.00	12,000.00
	<b>Type: 32 - Intergovernmental Total:</b>	<b>5,285,393.00</b>	<b>5,285,393.00</b>	<b>229,408.01</b>	<b>221,444.31</b>	<b>221,444.31</b>	<b>5,063,948.69</b>
<b>Type: 34 - Permits and fees</b>							
<a href="#">100-3440-540</a>	PLAN REVIEW FEES	13,178.00	13,178.00	1,075.00	2,500.00	2,500.00	10,678.00
<a href="#">100-3440-548</a>	ENGINEERING CONST INSP FEES	68,575.00	68,575.00	0.00	25,993.00	25,993.00	42,582.00
<a href="#">100-3442-540</a>	PLANNING AND ZONING FEES	86,418.00	86,418.00	1,750.00	10,450.00	10,450.00	75,968.00
<a href="#">100-3445-544</a>	BUILDING PERMIT FEES	510,956.00	510,956.00	39,581.00	122,800.00	122,800.00	388,156.00
<a href="#">100-3450-544</a>	INSPECTIONS FEES	38,456.00	38,456.00	20,135.00	80,671.00	80,671.00	-42,215.00
<a href="#">100-3451-550</a>	STREET & UTILITY INSPECTION FEE	51,324.00	51,324.00	750.00	13,756.00	13,756.00	37,568.00
<a href="#">100-3453-530</a>	FIRE PERMIT & INSPECTION FEES	4,000.00	4,000.00	500.00	1,150.00	1,150.00	2,850.00
<a href="#">100-3455-540</a>	STORMWATER CONTROL FEES	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
<a href="#">100-3459-544</a>	HOMEOWNER'S RECOVERY FUND FEE	2,400.00	2,400.00	15.00	85.00	85.00	2,315.00
<a href="#">100-3460-510</a>	COURT FEES	4,000.00	4,000.00	0.00	414.50	414.50	3,585.50
	<b>Type: 34 - Permits and fees Total:</b>	<b>780,307.00</b>	<b>780,307.00</b>	<b>63,806.00</b>	<b>257,819.50</b>	<b>257,819.50</b>	<b>522,487.50</b>
<b>Type: 35 - Sales and services</b>							
<a href="#">100-3510-620</a>	FIELD, ROOM AND SHELTER RENTALS	0.00	0.00	172.50	3,482.50	3,482.50	-3,482.50

**Income Statement**

For Fiscal: 2020-2021 Period Ending: 09/30/2020

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
<a href="#">100-3512-620</a>	ATHLETIC FEES	0.00	0.00	1,325.00	2,740.00	2,740.00	-2,740.00
<a href="#">100-3515-620</a>	RECREATION FEES OTHER	80,000.00	80,000.00	0.00	0.00	0.00	80,000.00
<a href="#">100-3558-580</a>	SANITATION USER FEES	465,000.00	465,000.00	40,384.00	120,408.00	120,408.00	344,592.00
<a href="#">100-3560-550</a>	CEMETERY PLOT SALES	20,000.00	20,000.00	3,000.00	11,500.00	11,500.00	8,500.00
<a href="#">100-3580-000</a>	CELLULAR RENTS	60,000.00	60,000.00	3,740.00	16,907.00	16,907.00	43,093.00
	<b>Type: 35 - Sales and services Total:</b>	<b>625,000.00</b>	<b>625,000.00</b>	<b>48,621.50</b>	<b>155,037.50</b>	<b>155,037.50</b>	<b>469,962.50</b>
	<b>Type: 37 - Investment earnings</b>						
<a href="#">100-3710-000</a>	INTEREST EARNINGS	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00
	<b>Type: 37 - Investment earnings Total:</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,000.00</b>
	<b>Type: 38 - Miscellaneous</b>						
<a href="#">100-3810-000</a>	MISCELLANEOUS REVENUES	15,000.00	15,000.00	513.60	978.60	978.60	14,021.40
<a href="#">100-3811-000</a>	CONTRIBUTIONS & DONATIONS	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00
<a href="#">100-3811-620</a>	DONATIONS - RECREATION	0.00	0.00	80.00	250.00	250.00	-250.00
<a href="#">100-3840-000</a>	SALE OF FIXED ASSETS	25,000.00	25,000.00	0.00	0.00	0.00	25,000.00
<a href="#">100-3845-550</a>	SALE OF MATERIALS	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00
<a href="#">100-3850-000</a>	RENTAL INCOME	600.00	600.00	0.00	0.00	0.00	600.00
	<b>Type: 38 - Miscellaneous Total:</b>	<b>47,600.00</b>	<b>47,600.00</b>	<b>593.60</b>	<b>1,228.60</b>	<b>1,228.60</b>	<b>46,371.40</b>
	<b>Type: 80 - Transfers and Other Sources</b>						
<a href="#">100-3980-000</a>	PROCEEDS OF DEBT	1,939,070.00	1,939,070.00	430,500.00	430,500.00	430,500.00	1,508,570.00
	<b>Type: 80 - Transfers and Other Sources Total:</b>	<b>1,939,070.00</b>	<b>1,939,070.00</b>	<b>430,500.00</b>	<b>430,500.00</b>	<b>430,500.00</b>	<b>1,508,570.00</b>
	<b>Type: 90 - Appropriated Fund Balance</b>						
<a href="#">100-3990-000</a>	APPROPRIATED FUND BALANCE	1,823,718.00	3,101,132.00	0.00	0.00	0.00	3,101,132.00
	<b>Type: 90 - Appropriated Fund Balance Total:</b>	<b>1,823,718.00</b>	<b>3,101,132.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,101,132.00</b>
	<b>Revenue Total:</b>	<b>22,015,000.00</b>	<b>23,292,414.00</b>	<b>5,153,750.55</b>	<b>5,614,156.20</b>	<b>5,614,156.20</b>	<b>17,678,257.80</b>

**Expense**

**Department: 4100 - City Council**

<a href="#">100-4100-020</a>	SALARIES & WAGES	0.00	0.00	0.00	-4,541.67	-4,541.67	4,541.67
<a href="#">100-4100-030</a>	PART-TIME SALARIES	54,500.00	54,500.00	4,541.67	13,625.01	13,625.01	40,874.99
<a href="#">100-4100-050</a>	FICA	4,170.00	4,170.00	347.46	1,042.38	1,042.38	3,127.62
<a href="#">100-4100-060</a>	GROUP INSURANCE CONTRIBUTION	1,575.00	1,575.00	23.51	94.04	94.04	1,480.96
<a href="#">100-4100-140</a>	SCHOOLS & CONFERENCES	4,500.00	4,500.00	0.00	0.00	0.00	4,500.00
<a href="#">100-4100-330</a>	DEPARTMENTAL SUPPLIES	1,350.00	1,350.00	0.00	217.00	217.00	1,133.00
<a href="#">100-4100-530</a>	DUES & SUBSCRIPTIONS	17,444.00	17,444.00	0.00	4,753.82	4,753.82	12,690.18
	<b>Department: 4100 - City Council Total:</b>	<b>83,539.00</b>	<b>83,539.00</b>	<b>4,912.64</b>	<b>15,190.58</b>	<b>15,190.58</b>	<b>68,348.42</b>

**Department: 4200 - Administration**

<a href="#">100-4200-020</a>	SALARIES & WAGES	865,864.00	865,864.00	50,904.46	151,293.14	151,293.14	714,570.86
<a href="#">100-4200-030</a>	PART-TIME SALARIES	12,840.00	12,840.00	0.00	0.00	0.00	12,840.00
<a href="#">100-4200-039</a>	LONGEVITY CONTRIBUTION	26,366.00	26,366.00	0.00	0.00	0.00	26,366.00
<a href="#">100-4200-046</a>	CELL PHONE STIPEND	2,160.00	2,160.00	135.00	405.00	405.00	1,755.00
<a href="#">100-4200-050</a>	FICA	60,703.00	60,703.00	3,199.17	12,569.63	12,569.63	48,133.37
<a href="#">100-4200-060</a>	GROUP INSURANCE CONTRIBUTION	59,329.00	59,329.00	3,599.59	10,767.33	10,767.33	48,561.67
<a href="#">100-4200-070</a>	RETIREMENT CONTRIBUTION	184,245.00	184,245.00	10,511.78	36,394.95	36,394.95	147,850.05
<a href="#">100-4200-071</a>	401K CONTRIBUTION	44,612.00	44,612.00	2,545.22	8,812.31	8,812.31	35,799.69
<a href="#">100-4200-099</a>	INDIRECT TO WATER (CONTRA)	-279,709.00	-279,709.00	0.00	0.00	0.00	-279,709.00
<a href="#">100-4200-100</a>	PROFESSIONAL SERVICES	146,735.00	121,735.00	12,060.00	22,201.56	106,371.16	15,363.84
<a href="#">100-4200-110</a>	TELEPHONE & POSTAGE	2,400.00	2,400.00	96.31	125.73	1,064.16	1,335.84
<a href="#">100-4200-140</a>	SCHOOLS & CONFERENCES	6,501.00	6,501.00	3,500.00	3,707.60	4,207.60	2,293.40
<a href="#">100-4200-260</a>	ADVERTISING	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00
<a href="#">100-4200-310</a>	VEHICLE FUEL	0.00	0.00	13.76	13.76	175.00	-175.00
<a href="#">100-4200-330</a>	DEPARTMENTAL SUPPLIES	12,450.00	12,450.00	0.00	1,067.87	4,997.89	7,452.11
<a href="#">100-4200-340</a>	TECHNOLOGY SERVICES & SUPPLIES	4,604.00	4,604.00	0.00	158.74	158.74	4,445.26
<a href="#">100-4200-450</a>	MISC CONTRACTED SERVICES	7,700.00	7,700.00	3,520.60	3,520.60	3,520.60	4,179.40
<a href="#">100-4200-530</a>	DUES & SUBSCRIPTIONS	4,900.00	4,900.00	40.00	13,470.00	13,470.00	-8,570.00
	<b>Department: 4200 - Administration Total:</b>	<b>1,163,700.00</b>	<b>1,138,700.00</b>	<b>90,125.89</b>	<b>264,508.22</b>	<b>354,207.51</b>	<b>784,492.49</b>

**Department: 4400 - Finance**

<a href="#">100-4400-020</a>	SALARIES & WAGES	323,451.00	323,451.00	23,265.56	69,751.68	69,751.68	253,699.32
<a href="#">100-4400-030</a>	PART-TIME SALARIES	11,460.00	11,460.00	0.00	0.00	0.00	11,460.00

Income Statement

For Fiscal: 2020-2021 Period Ending: 09/30/2020

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
<a href="#">100-4400-039</a>	LONGEVITY CONTRIBUTION	9,068.00	9,068.00	0.00	0.00	0.00	9,068.00
<a href="#">100-4400-046</a>	CELL PHONE STIPEND	540.00	540.00	45.00	135.00	135.00	405.00
<a href="#">100-4400-050</a>	FICA	26,356.00	26,356.00	1,712.98	6,028.86	6,028.86	20,327.14
<a href="#">100-4400-060</a>	GROUP INSURANCE CONTRIBUTION	57,173.00	57,173.00	3,488.30	10,633.00	10,633.00	46,540.00
<a href="#">100-4400-070</a>	RETIREMENT CONTRIBUTION	71,032.00	71,032.00	4,804.32	16,815.12	16,815.12	54,216.88
<a href="#">100-4400-071</a>	401K CONTRIBUTION	16,626.00	16,626.00	1,163.28	4,071.48	4,071.48	12,554.52
<a href="#">100-4400-099</a>	INDIRECT TO UTILITY (CONTRA)	-168,770.00	-168,770.00	0.00	0.00	0.00	-168,770.00
<a href="#">100-4400-100</a>	PROFESSIONAL SERVICES	67,000.00	67,000.00	0.00	442.75	60,392.75	6,607.25
<a href="#">100-4400-110</a>	TELEPHONE & POSTAGE	20,000.00	20,000.00	1,319.60	4,383.02	7,225.95	12,774.05
<a href="#">100-4400-140</a>	SCHOOLS & CONFERENCES	8,600.00	8,600.00	0.00	142.50	142.50	8,457.50
<a href="#">100-4400-160</a>	EQUIPMENT MAINTENANCE & REPAI	500.00	500.00	0.00	0.00	0.00	500.00
<a href="#">100-4400-260</a>	ADVERTISING	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
<a href="#">100-4400-270</a>	TAX COLLECTION FEE	88,390.00	88,390.00	17,812.84	21,047.89	21,047.89	67,342.11
<a href="#">100-4400-330</a>	DEPARTMENTAL SUPPLIES	20,000.00	20,000.00	18.56	1,817.96	4,819.56	15,180.44
<a href="#">100-4400-340</a>	TECHNOLOGY SERVICES & SUPPLIES	32,020.00	32,020.00	0.00	11,734.12	11,734.12	20,285.88
<a href="#">100-4400-390</a>	SMALL EQUIPMENT	7,400.00	7,400.00	0.00	0.00	0.00	7,400.00
<a href="#">100-4400-450</a>	MISC CONTRACTED SERVICES	10,500.00	10,500.00	0.00	2,129.45	2,129.45	8,370.55
<a href="#">100-4400-530</a>	DUES & SUBSCRIPTIONS	2,040.00	2,040.00	0.00	496.00	496.00	1,544.00
<b>Department: 4400 - Finance Total:</b>		<b>604,386.00</b>	<b>604,386.00</b>	<b>53,630.44</b>	<b>149,628.83</b>	<b>215,423.36</b>	<b>388,962.64</b>

Department: 4800 - IT

<a href="#">100-4800-020</a>	SALARIES & WAGES	163,627.00	163,627.00	7,453.84	27,561.31	27,561.31	136,065.69
<a href="#">100-4800-030</a>	PART-TIME SALARIES	0.00	0.00	487.50	2,550.00	2,550.00	-2,550.00
<a href="#">100-4800-039</a>	LONGEVITY CONTRIBUTION	4,691.00	4,691.00	0.00	0.00	0.00	4,691.00
<a href="#">100-4800-046</a>	CELL PHONE STIPEND	1,080.00	1,080.00	45.00	135.00	135.00	945.00
<a href="#">100-4800-050</a>	FICA	12,959.00	12,959.00	594.38	2,580.76	2,580.76	10,378.24
<a href="#">100-4800-060</a>	GROUP INSURANCE CONTRIBUTION	21,335.00	21,335.00	718.26	3,915.16	3,915.16	17,419.84
<a href="#">100-4800-070</a>	RETIREMENT CONTRIBUTION	34,757.00	34,757.00	1,539.22	6,563.25	6,563.25	28,193.75
<a href="#">100-4800-071</a>	401K CONTRIBUTION	8,416.00	8,416.00	372.70	1,589.19	1,589.19	6,826.81
<a href="#">100-4800-099</a>	INDIRECT TO UTILITY (CONTRA)	-74,004.00	-74,004.00	0.00	0.00	0.00	-74,004.00
<a href="#">100-4800-100</a>	PROFESSIONAL SERVICES	15,000.00	40,000.00	0.00	0.00	0.00	40,000.00
<a href="#">100-4800-110</a>	TELEPHONE AND POSTAGE	1,000.00	1,000.00	79.41	236.59	236.59	763.41
<a href="#">100-4800-140</a>	SCHOOLS & CONFERENCES	4,350.00	4,350.00	0.00	3,750.00	3,750.00	600.00
<a href="#">100-4800-160</a>	EQUIPMENT MAINTENANCE & REPAI	3,500.00	3,500.00	0.00	0.00	0.00	3,500.00
<a href="#">100-4800-330</a>	DEPARTMENTAL SUPPLIES	1,000.00	1,000.00	-50.00	279.99	279.99	720.01
<a href="#">100-4800-340</a>	TECHNOLOGY SERVICES & SUPPLIES	3,000.00	52,996.00	2,395.63	3,258.73	33,943.10	19,052.90
<a href="#">100-4800-341</a>	TWC TELECOMMUNICATIONS	54,744.00	54,744.00	0.00	6,847.56	6,847.56	47,896.44
<a href="#">100-4800-350</a>	SOFTWARE LICENSING AND MAINT	14,100.00	14,100.00	0.00	0.00	0.00	14,100.00
<a href="#">100-4800-390</a>	SMALL EQUIPMENT	21,300.00	21,300.00	0.00	0.00	10,687.81	10,612.19
<a href="#">100-4800-450</a>	MISC CONTRACTED SERVICES	118,920.00	118,920.00	1,420.00	6,904.00	10,189.00	108,731.00
<a href="#">100-4800-750</a>	CAPITAL OUTLAY - EQUIPMENT	0.00	22,000.00	0.00	0.00	0.00	22,000.00
<b>Department: 4800 - IT Total:</b>		<b>409,775.00</b>	<b>506,771.00</b>	<b>15,055.94</b>	<b>66,171.54</b>	<b>110,828.72</b>	<b>395,942.28</b>

Department: 4900 - Economic Development

<a href="#">100-4900-100</a>	PROFESSIONAL SERVICES	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00
<a href="#">100-4900-455</a>	INDUSTRIAL DEVELOPMENT	991,800.00	966,800.00	0.00	0.00	0.00	966,800.00
<a href="#">100-4900-684</a>	ALAMANCE COUNTY CHAMBER OF C	20,000.00	20,000.00	0.00	5,000.00	20,000.00	0.00
<b>Department: 4900 - Economic Development Total:</b>		<b>1,021,800.00</b>	<b>996,800.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>20,000.00</b>	<b>976,800.00</b>

Department: 5100 - Police

<a href="#">100-5100-020</a>	SALARIES & WAGES	2,202,560.00	2,202,560.00	160,809.85	490,360.84	490,360.84	1,712,199.16
<a href="#">100-5100-030</a>	PART-TIME SALARIES	27,000.00	27,000.00	1,800.00	6,300.00	6,300.00	20,700.00
<a href="#">100-5100-035</a>	OVERTIME SALARIES	20,000.00	20,000.00	759.19	2,473.86	2,473.86	17,526.14
<a href="#">100-5100-038</a>	TEMPORARY SALARIES	13,000.00	13,000.00	0.00	2,448.00	2,448.00	10,552.00
<a href="#">100-5100-039</a>	LONGEVITY CONTRIBUTION	49,131.00	49,131.00	0.00	0.00	0.00	49,131.00
<a href="#">100-5100-044</a>	LEO SEPARATION ALLOWANCE	40,000.00	40,000.00	0.00	0.00	0.00	40,000.00
<a href="#">100-5100-050</a>	FICA	176,844.00	176,844.00	12,118.31	43,589.65	43,589.65	133,254.35
<a href="#">100-5100-060</a>	GROUP INSURANCE CONTRIBUTION	368,024.00	368,024.00	27,026.72	83,590.26	83,590.26	284,433.74
<a href="#">100-5100-070</a>	RETIREMENT CONTRIBUTION	30,473.00	30,473.00	2,740.10	9,590.35	9,590.35	20,882.65
<a href="#">100-5100-071</a>	401K CONTRIBUTION	113,584.00	113,584.00	8,078.48	28,768.66	28,768.66	84,815.34
<a href="#">100-5100-072</a>	LEO RETIREMENT CONTRIBUTION	447,075.00	447,075.00	31,647.16	112,873.45	112,873.45	334,201.55

Income Statement

For Fiscal: 2020-2021 Period Ending: 09/30/2020

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
<a href="#">100-5100-100</a>	PROFESSIONAL SERVICES	100,523.00	100,523.00	839.53	839.53	839.53	99,683.47
<a href="#">100-5100-110</a>	TELEPHONE & POSTAGE	39,269.00	39,269.00	2,157.30	5,084.37	13,238.40	26,030.60
<a href="#">100-5100-130</a>	UTILITIES	12,600.00	12,600.00	1,190.88	2,458.10	2,458.10	10,141.90
<a href="#">100-5100-140</a>	SCHOOLS & CONFERENCES	27,000.00	27,000.00	1,876.00	3,106.00	3,106.00	23,894.00
<a href="#">100-5100-150</a>	BUILDING & GROUNDS MAINTENANC	16,000.00	16,000.00	280.50	280.50	1,122.00	14,878.00
<a href="#">100-5100-170</a>	VEHICLE MAINTENANCE & REPAIRS	76,183.00	78,051.00	8,096.26	19,435.82	54,810.89	23,240.11
<a href="#">100-5100-310</a>	VEHICLE FUEL	75,000.00	75,000.00	4,930.13	9,578.96	73,000.00	2,000.00
<a href="#">100-5100-330</a>	DEPARTMENTAL SUPPLIES	79,217.00	81,760.00	2,123.80	5,896.69	19,926.60	61,833.40
<a href="#">100-5100-340</a>	TECHNOLOGY SERVICES & SUPPLIES	88,803.00	89,691.00	959.21	4,980.34	14,505.94	75,185.06
<a href="#">100-5100-360</a>	UNIFORMS & ACCESSORIES	40,030.00	50,771.00	8,655.67	12,992.61	45,473.84	5,297.16
<a href="#">100-5100-370</a>	FEDERAL EQUITABLE SHARING EXPEN	0.00	20,396.00	0.00	0.00	9,446.00	10,950.00
<a href="#">100-5100-450</a>	MISC CONTRACTED SERVICES	45,695.00	45,695.00	809.88	23,087.87	35,181.55	10,513.45
<a href="#">100-5100-451</a>	VICE INVESTIGATIONS	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00
<a href="#">100-5100-530</a>	DUES & SUBSCRIPTIONS	3,000.00	3,000.00	0.00	1,175.00	1,175.00	1,825.00
<a href="#">100-5100-683</a>	PET ADOPTION CENTER SUBSIDY	75,870.00	75,870.00	0.00	72,259.00	72,259.00	3,611.00
<a href="#">100-5100-740</a>	CAPITAL OUTLAY - VEHICLES	178,524.00	188,612.00	8,364.00	61,604.33	185,891.33	2,720.67
<a href="#">100-5100-743</a>	CAPITAL OUTLAY - ASSET FORFEITURE	0.00	37,786.00	0.00	0.00	37,786.00	0.00
<b>Department: 5100 - Police Total:</b>		<b>4,350,405.00</b>	<b>4,434,715.00</b>	<b>285,262.97</b>	<b>1,002,774.19</b>	<b>1,350,215.25</b>	<b>3,084,499.75</b>
<b>Department: 5300 - Fire</b>							
<a href="#">100-5300-020</a>	SALARIES & WAGES	1,529,391.00	1,529,391.00	111,604.38	340,053.18	340,053.18	1,189,337.82
<a href="#">100-5300-030</a>	PART-TIME SALARIES	60,000.00	60,000.00	2,430.00	10,658.25	10,658.25	49,341.75
<a href="#">100-5300-035</a>	OVERTIME SALARIES	60,000.00	60,000.00	4,612.55	15,380.70	15,380.70	44,619.30
<a href="#">100-5300-039</a>	LONGEVITY CONTRIBUTION	39,239.00	39,239.00	0.00	0.00	0.00	39,239.00
<a href="#">100-5300-041</a>	VOLUNTEER REIMBURSEMENTS	25,000.00	25,000.00	0.00	-1,784.67	-1,784.67	26,784.67
<a href="#">100-5300-046</a>	CELL PHONE STIPEND	3,780.00	3,780.00	225.00	720.00	720.00	3,060.00
<a href="#">100-5300-050</a>	FICA	131,382.00	131,382.00	8,869.69	31,821.72	31,821.72	99,560.28
<a href="#">100-5300-060</a>	GROUP INSURANCE CONTRIBUTION	260,727.00	260,727.00	19,742.90	59,316.01	59,316.01	201,410.99
<a href="#">100-5300-061</a>	FRATERNAL INSURANCE CONTRIBUTI	6,000.00	6,000.00	0.00	4,200.00	4,200.00	1,800.00
<a href="#">100-5300-070</a>	RETIREMENT CONTRIBUTION	336,312.00	336,312.00	23,989.47	85,335.05	85,335.05	250,976.95
<a href="#">100-5300-071</a>	401K CONTRIBUTION	81,431.00	81,431.00	5,975.83	21,066.69	21,066.69	60,364.31
<a href="#">100-5300-072</a>	FIRE RETIREMENT CONTRIBUTION	4,000.00	4,000.00	0.00	4,000.00	4,000.00	0.00
<a href="#">100-5300-095</a>	PENSION EXPENSE	48,000.00	48,000.00	0.00	0.00	0.00	48,000.00
<a href="#">100-5300-100</a>	PROFESSIONAL SERVICES	14,735.00	14,735.00	0.00	8,000.00	11,535.00	3,200.00
<a href="#">100-5300-110</a>	TELEPHONE & POSTAGE	16,080.00	16,080.00	1,513.67	3,344.86	7,960.71	8,119.29
<a href="#">100-5300-130</a>	UTILITIES	30,000.00	30,000.00	1,416.88	5,836.93	5,836.93	24,163.07
<a href="#">100-5300-140</a>	SCHOOLS & CONFERENCES	20,000.00	20,000.00	573.00	1,025.04	2,525.04	17,474.96
<a href="#">100-5300-150</a>	BUILDING & GROUNDS MAINTENANC	21,700.00	21,700.00	283.65	2,221.01	3,867.01	17,832.99
<a href="#">100-5300-160</a>	EQUIPMENT MAINTENANCE & REPAI	8,000.00	8,000.00	1,951.85	2,275.61	2,275.61	5,724.39
<a href="#">100-5300-170</a>	VEHICLE MAINTENANCE & REPAIRS	50,000.00	73,000.00	16,406.00	23,299.38	37,840.28	35,159.72
<a href="#">100-5300-310</a>	VEHICLE FUEL	29,000.00	29,000.00	1,634.77	3,502.15	28,000.00	1,000.00
<a href="#">100-5300-330</a>	DEPARTMENTAL SUPPLIES	40,000.00	37,220.00	2,006.38	3,790.81	10,054.07	27,165.93
<a href="#">100-5300-333</a>	EMT EQUIPMENT	9,000.00	9,000.00	116.01	2,933.91	3,679.95	5,320.05
<a href="#">100-5300-340</a>	TECHNOLOGY SERVICES & SUPPLIES	5,950.00	5,950.00	-982.50	-957.03	-957.03	6,907.03
<a href="#">100-5300-360</a>	UNIFORMS & ACCESSORIES	66,780.00	66,780.00	1,285.70	2,444.53	8,570.87	58,209.13
<a href="#">100-5300-390</a>	SMALL EQUIPMENT	17,222.00	31,114.00	12,760.00	14,352.00	14,352.00	16,762.00
<a href="#">100-5300-450</a>	MISC CONTRACTED SERVICES	25,580.00	25,580.00	0.00	1,553.06	2,933.06	22,646.94
<a href="#">100-5300-530</a>	DUES & SUBSCRIPTIONS	10,715.00	10,715.00	1,027.00	1,027.00	1,027.00	9,688.00
<a href="#">100-5300-570</a>	CHRISTMAS PARTY	4,200.00	4,200.00	0.00	0.00	0.00	4,200.00
<b>Department: 5300 - Fire Total:</b>		<b>2,954,224.00</b>	<b>2,988,336.00</b>	<b>217,442.23</b>	<b>645,416.19</b>	<b>710,267.43</b>	<b>2,278,068.57</b>
<b>Department: 5400 - Planning</b>							
<a href="#">100-5400-020</a>	SALARIES & WAGES	236,947.00	236,947.00	12,967.12	32,811.36	32,811.36	204,135.64
<a href="#">100-5400-035</a>	OVERTIME SALARIES	5,000.00	5,000.00	45.00	135.00	135.00	4,865.00
<a href="#">100-5400-039</a>	LONGEVITY CONTRIBUTION	4,666.00	4,666.00	0.00	0.00	0.00	4,666.00
<a href="#">100-5400-046</a>	CELL PHONE STIPEND	540.00	540.00	45.00	135.00	135.00	405.00
<a href="#">100-5400-050</a>	FICA	18,907.00	18,907.00	922.49	2,777.17	2,777.17	16,129.83
<a href="#">100-5400-060</a>	GROUP INSURANCE CONTRIBUTION	27,149.00	27,149.00	2,094.92	4,973.23	4,973.23	22,175.77
<a href="#">100-5400-070</a>	RETIREMENT CONTRIBUTION	50,926.00	50,926.00	2,677.72	7,823.27	7,823.27	43,102.73
<a href="#">100-5400-071</a>	401K CONTRIBUTION	12,331.00	12,331.00	648.36	1,894.26	1,894.26	10,436.74
<a href="#">100-5400-100</a>	PROFESSIONAL SERVICES	135,200.00	152,787.00	11,837.20	11,837.20	55,986.08	96,800.92

**Income Statement**

**For Fiscal: 2020-2021 Period Ending: 09/30/2020**

		<b>Original Total Budget</b>	<b>Current Total Budget</b>	<b>MTD Activity</b>	<b>YTD Activity</b>	<b>YTD Activity + Encumbrances</b>	<b>Budget Remaining</b>
<a href="#">100-5400-110</a>	TELEPHONE & POSTAGE	7,630.00	7,630.00	416.90	1,049.75	2,585.06	5,044.94
<a href="#">100-5400-140</a>	SCHOOLS & CONFERENCES	7,000.00	6,000.00	0.00	0.00	1,000.00	5,000.00
<a href="#">100-5400-150</a>	BUILDING & GROUNDS MAINTENANC	850.00	1,850.00	182.40	182.40	976.00	874.00
<a href="#">100-5400-260</a>	ADVERTISING	12,500.00	12,500.00	1,928.26	1,928.26	1,928.26	10,571.74
<a href="#">100-5400-330</a>	DEPARTMENTAL SUPPLIES	19,800.00	19,800.00	1,273.52	1,273.52	1,773.52	18,026.48
<a href="#">100-5400-340</a>	TECHNOLOGY SERVICES & SUPPLIES	9,708.00	43,154.00	381.50	1,179.99	4,629.54	38,524.46
<a href="#">100-5400-360</a>	UNIFORMS & ACCESSORIES	500.00	500.00	0.00	0.00	0.00	500.00
<a href="#">100-5400-450</a>	MISC CONTRACTED SERVICES	4,015.00	4,015.00	500.00	2,255.02	4,105.02	-90.02
<a href="#">100-5400-530</a>	DUES & SUBSCRIPTIONS	7,995.00	7,995.00	0.00	0.00	0.00	7,995.00
	<b>Department: 5400 - Planning Total:</b>	<b>561,664.00</b>	<b>612,697.00</b>	<b>35,920.39</b>	<b>70,255.43</b>	<b>123,532.77</b>	<b>489,164.23</b>
<b>Department: 5410 - Downtown Promotion and Development</b>							
<a href="#">100-5410-030</a>	PART-TIME SALARIES	0.00	30,000.00	0.00	0.00	0.00	30,000.00
	<b>Department: 5410 - Downtown Promotion and Development Total</b>	<b>0.00</b>	<b>30,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>30,000.00</b>
<b>Department: 5440 - Inspections</b>							
<a href="#">100-5440-020</a>	SALARIES & WAGES	366,410.00	366,410.00	22,653.92	67,047.25	67,047.25	299,362.75
<a href="#">100-5440-030</a>	PART-TIME SALARIES	5,000.00	5,000.00	2,550.00	7,437.50	7,437.50	-2,437.50
<a href="#">100-5440-035</a>	OVERTIME SALARIES	5,000.00	5,000.00	370.78	477.83	477.83	4,522.17
<a href="#">100-5440-039</a>	LONGEVITY CONTRIBUTION	5,792.00	5,792.00	0.00	0.00	0.00	5,792.00
<a href="#">100-5440-046</a>	CELL PHONE STIPEND	2,660.00	2,660.00	135.00	405.00	405.00	2,255.00
<a href="#">100-5440-050</a>	FICA	29,824.00	29,824.00	1,793.05	6,192.58	6,192.58	23,631.42
<a href="#">100-5440-060</a>	GROUP INSURANCE CONTRIBUTION	56,900.00	56,900.00	3,484.06	11,237.70	11,237.70	45,662.30
<a href="#">100-5440-070</a>	RETIREMENT CONTRIBUTION	77,893.00	77,893.00	4,736.01	16,447.60	16,447.60	61,445.40
<a href="#">100-5440-071</a>	401K CONTRIBUTION	18,860.00	18,860.00	1,146.73	3,982.49	3,982.49	14,877.51
<a href="#">100-5440-099</a>	INDIRECT TO UTILITY CONTRA	-13,578.00	-13,578.00	0.00	0.00	0.00	-13,578.00
<a href="#">100-5440-110</a>	TELEPHONE AND POSTAGE	1,000.00	1,000.00	82.29	82.29	1,300.00	-300.00
<a href="#">100-5440-140</a>	SCHOOLS & CONFERENCES	6,100.00	6,100.00	147.32	1,901.18	2,901.18	3,198.82
<a href="#">100-5440-170</a>	VEHICLE MAINT AND REPAIRS	3,400.00	3,400.00	30.00	638.16	1,108.16	2,291.84
<a href="#">100-5440-310</a>	VEHICLE FUEL	3,500.00	3,500.00	302.69	653.67	3,200.00	300.00
<a href="#">100-5440-330</a>	DEPARTMENTAL SUPPLIES	3,000.00	3,000.00	209.67	364.66	864.66	2,135.34
<a href="#">100-5440-340</a>	TECHNOLOGY SERVICES & SUPPLIES	11,400.00	11,400.00	0.00	0.00	0.00	11,400.00
<a href="#">100-5440-360</a>	UNIFORMS AND ACCESSORIES	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
<a href="#">100-5440-450</a>	MISC CONTRACTED SERVICES	22,700.00	22,700.00	124.19	820.55	5,220.55	17,479.45
<a href="#">100-5440-530</a>	DUES & SUBSCRIPTIONS	500.00	500.00	0.00	135.00	135.00	365.00
<a href="#">100-5440-730</a>	CAPITAL OUTLAY - OTHER	11,344.00	11,344.00	0.00	0.00	11,344.00	0.00
<a href="#">100-5440-740</a>	CAPITAL OUTLAY - VEHICLES	0.00	24,999.00	0.00	0.00	0.00	24,999.00
	<b>Department: 5440 - Inspections Total:</b>	<b>618,705.00</b>	<b>643,704.00</b>	<b>37,765.71</b>	<b>117,823.46</b>	<b>139,301.50</b>	<b>504,402.50</b>
<b>Department: 5480 - Engineering</b>							
<a href="#">100-5480-101</a>	PROFESSIONAL SERVICES - POWELL BI	75,000.00	75,000.00	7,853.39	17,514.39	75,000.00	0.00
<a href="#">100-5480-102</a>	CITY ENGINEER	120,000.00	120,000.00	3,870.00	8,937.00	120,000.00	0.00
<a href="#">100-5480-103</a>	TECHNICAL REVIEW	41,000.00	41,000.00	3,046.00	3,635.00	41,000.00	0.00
<a href="#">100-5480-104</a>	CONSTRUCTION INSPECTION	73,000.00	73,000.00	6,390.00	15,970.00	73,000.00	0.00
<a href="#">100-5480-105</a>	MISC ENGINEERING SERVICES	51,500.00	51,500.00	5,455.25	12,444.13	51,500.00	0.00
<a href="#">100-5480-106</a>	STORMWATER ENGINEERING	70,000.00	70,000.00	6,712.00	6,712.00	70,000.00	0.00
	<b>Department: 5480 - Engineering Total:</b>	<b>430,500.00</b>	<b>430,500.00</b>	<b>33,326.64</b>	<b>65,212.52</b>	<b>430,500.00</b>	<b>0.00</b>
<b>Department: 5500 - Public Works</b>							
<a href="#">100-5500-020</a>	SALARIES & WAGES	574,748.00	564,148.00	35,820.88	107,978.69	107,978.69	456,169.31
<a href="#">100-5500-030</a>	PART-TIME SALARIES	28,920.00	28,920.00	0.00	0.00	0.00	28,920.00
<a href="#">100-5500-035</a>	OVERTIME SALARIES	20,000.00	20,000.00	889.72	4,609.90	4,609.90	15,390.10
<a href="#">100-5500-039</a>	LONGEVITY CONTRIBUTION	13,031.00	13,031.00	0.00	0.00	0.00	13,031.00
<a href="#">100-5500-046</a>	CELL PHONE STIPEND	2,280.00	2,280.00	45.00	135.00	135.00	2,145.00
<a href="#">100-5500-050</a>	FICA	48,882.00	48,882.00	2,743.58	9,848.83	9,848.83	39,033.17
<a href="#">100-5500-060</a>	GROUP INSURANCE CONTRIBUTION	121,545.00	121,545.00	7,586.39	23,041.52	23,041.52	98,503.48
<a href="#">100-5500-070</a>	RETIREMENT CONTRIBUTION	125,507.00	125,507.00	7,319.50	25,960.78	25,960.78	99,546.22
<a href="#">100-5500-071</a>	401K CONTRIBUTION	30,389.00	30,389.00	1,772.29	6,285.91	6,285.91	24,103.09
<a href="#">100-5500-099</a>	INDIRECT TO UTILITY (CONTRA)	-67,429.00	-67,429.00	0.00	0.00	0.00	-67,429.00
<a href="#">100-5500-110</a>	TELEPHONE & POSTAGE	11,850.00	11,850.00	437.90	1,061.85	2,923.58	8,926.42
<a href="#">100-5500-130</a>	UTILITIES	194,320.00	194,320.00	13,411.75	16,486.69	16,486.69	177,833.31
<a href="#">100-5500-140</a>	SCHOOLS & CONFERENCES	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00

**Income Statement**

**For Fiscal: 2020-2021 Period Ending: 09/30/2020**

		<b>Original Total Budget</b>	<b>Current Total Budget</b>	<b>MTD Activity</b>	<b>YTD Activity</b>	<b>YTD Activity + Encumbrances</b>	<b>Budget Remaining</b>
<a href="#">100-5500-150</a>	BUILDING & GROUNDS MAINTENANC	25,000.00	26,952.00	0.00	1,601.56	14,654.56	12,297.44
<a href="#">100-5500-151</a>	SIDEWALK MAINTENANCE & REPAIR	91,500.00	91,500.00	0.00	0.00	0.00	91,500.00
<a href="#">100-5500-152</a>	STORM SEWER & DRIVEWAY PIPE MA	30,500.00	30,500.00	0.00	745.81	12,297.81	18,202.19
<a href="#">100-5500-153</a>	STREET MAINTENANCE & REPAIR	76,100.00	174,858.00	6,577.93	7,935.85	139,269.33	35,588.67
<a href="#">100-5500-160</a>	EQUIPMENT MAINTENANCE & REPAI	17,300.00	17,300.00	339.68	511.55	8,511.55	8,788.45
<a href="#">100-5500-170</a>	VEHICLE MAINTENANCE & REPAIRS	29,500.00	29,500.00	2,072.41	4,906.13	9,299.53	20,200.47
<a href="#">100-5500-310</a>	VEHICLE FUEL	35,000.00	35,000.00	2,448.26	3,588.55	19,797.90	15,202.10
<a href="#">100-5500-330</a>	DEPARTMENTAL SUPPLIES	34,500.00	34,500.00	4,512.00	8,183.91	33,636.74	863.26
<a href="#">100-5500-340</a>	TECHNOLOGY SERVICES & SUPPLES	21,350.00	33,949.00	2,599.98	13,062.69	15,061.69	18,887.31
<a href="#">100-5500-360</a>	UNIFORMS & ACCESSORIES	22,400.00	22,400.00	2,330.40	2,439.86	12,167.18	10,232.82
<a href="#">100-5500-450</a>	MISC CONTRACTED SERVICES	13,250.00	13,250.00	980.72	2,407.17	13,512.17	-262.17
<a href="#">100-5500-530</a>	DUES & SUBSCRIPTIONS	2,170.00	2,170.00	0.00	0.00	0.00	2,170.00
<a href="#">100-5500-730</a>	CAPITAL OUTLAY - OTHER	70,000.00	150,000.00	0.00	0.00	0.00	150,000.00
<a href="#">100-5500-740</a>	CAPITAL OUTLAY - VEHICLES	0.00	120,000.00	0.00	0.00	0.00	120,000.00
<a href="#">100-5500-750</a>	CAPITAL OUTLAY - EQUIPMENT	0.00	0.00	0.00	0.00	9,989.00	-9,989.00
<b>Department: 5500 - Public Works Total:</b>		<b>1,574,613.00</b>	<b>1,877,322.00</b>	<b>91,888.39</b>	<b>240,792.25</b>	<b>485,468.36</b>	<b>1,391,853.64</b>

**Department: 5700 - Public Facilities**

<a href="#">100-5700-020</a>	SALARIES & WAGES	214,318.00	214,318.00	14,806.26	43,248.77	43,248.77	171,069.23
<a href="#">100-5700-030</a>	PART-TIME SALARIES	30,920.00	30,920.00	2,160.00	7,668.00	7,668.00	23,252.00
<a href="#">100-5700-035</a>	OVERTIME SALARIES	2,000.00	2,000.00	83.73	210.14	210.14	1,789.86
<a href="#">100-5700-039</a>	LONGEVITY CONTRIBUTION	5,149.00	5,149.00	0.00	0.00	0.00	5,149.00
<a href="#">100-5700-046</a>	CELL PHONE STIPEND	1,080.00	1,080.00	45.00	135.00	135.00	945.00
<a href="#">100-5700-050</a>	FICA	19,390.00	19,390.00	1,303.02	4,561.44	4,561.44	14,828.56
<a href="#">100-5700-060</a>	GROUP INSURANCE CONTRIBUTION	44,100.00	44,100.00	3,450.50	10,481.80	10,481.80	33,618.20
<a href="#">100-5700-070</a>	RETIREMENT CONTRIBUTION	49,285.00	49,285.00	3,065.49	10,712.10	10,712.10	38,572.90
<a href="#">100-5700-071</a>	401K CONTRIBUTION	11,073.00	11,073.00	742.25	2,593.72	2,593.72	8,479.28
<a href="#">100-5700-099</a>	UTILITY CONTRA	-15,022.00	-15,022.00	0.00	0.00	0.00	-15,022.00
<a href="#">100-5700-100</a>	PROFESSIONAL SERVICES	110,000.00	110,000.00	0.00	0.00	0.00	110,000.00
<a href="#">100-5700-130</a>	UTILITIES	26,000.00	26,000.00	210.41	3,744.06	3,744.06	22,255.94
<a href="#">100-5700-150</a>	BUILDING MAINTENANCE	29,200.00	29,200.00	1,278.00	3,049.99	11,786.99	17,413.01
<a href="#">100-5700-154</a>	LAKE & MARINA MAINT & OPERATIO	60,000.00	60,000.00	2,761.36	2,761.36	2,761.36	57,238.64
<a href="#">100-5700-155</a>	LIBRARY MAINT & REPAIRS	97,800.00	106,300.00	1,965.16	10,279.53	34,961.29	71,338.71
<a href="#">100-5700-156</a>	GROUNDS MAINTENANCE	47,000.00	47,000.00	544.76	2,075.96	11,239.21	35,760.79
<a href="#">100-5700-310</a>	VEHICLE FUEL	300.00	300.00	271.91	271.91	321.07	-21.07
<a href="#">100-5700-330</a>	DEPARTMENTAL SUPPLIES	10,500.00	10,500.00	77.40	285.99	1,135.99	9,364.01
<a href="#">100-5700-335</a>	SIGNAGE AND BRANDING	0.00	48,106.00	0.00	0.00	0.00	48,106.00
<a href="#">100-5700-340</a>	TECHNOLOGY SERVICES & SUPPLIES	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00
<a href="#">100-5700-360</a>	UNIFORMS AND ACCESSORIES	200.00	200.00	100.00	200.00	200.00	0.00
<a href="#">100-5700-374</a>	CORONAVIRUS RELIEF FUNDS	0.00	178,225.00	2,893.95	15,130.96	30,170.96	148,054.04
<a href="#">100-5700-400</a>	FACILITY RENTAL	4,800.00	4,800.00	0.00	0.00	0.00	4,800.00
<a href="#">100-5700-450</a>	MISC CONTRACTED SERVICES	56,500.00	56,500.00	5,400.00	11,330.38	35,840.38	20,659.62
<b>Department: 5700 - Public Facilities Total:</b>		<b>806,593.00</b>	<b>1,041,424.00</b>	<b>41,159.20</b>	<b>128,741.11</b>	<b>211,772.28</b>	<b>829,651.72</b>

**Department: 5800 - Sanitation**

<a href="#">100-5800-020</a>	SALARIES & WAGES	328,675.00	328,675.00	21,753.58	64,857.41	64,857.41	263,817.59
<a href="#">100-5800-035</a>	OVERTIME SALARIES	1,000.00	1,000.00	38.00	44.33	44.33	955.67
<a href="#">100-5800-039</a>	LONGEVITY CONTRIBUTION	5,330.00	5,330.00	0.00	0.00	0.00	5,330.00
<a href="#">100-5800-050</a>	FICA	25,627.00	25,627.00	1,649.58	5,747.19	5,747.19	19,879.81
<a href="#">100-5800-060</a>	GROUP INSURANCE CONTRIBUTION	77,599.00	77,599.00	5,463.45	16,541.48	16,541.48	61,057.52
<a href="#">100-5800-070</a>	RETIREMENT CONTRIBUTION	69,178.00	69,178.00	4,499.96	15,655.23	15,655.23	53,522.77
<a href="#">100-5800-071</a>	401K CONTRIBUTION	16,750.00	16,750.00	1,089.56	3,790.57	3,790.57	12,959.43
<a href="#">100-5800-110</a>	TELEPHONE AND POSTAGE	3,400.00	3,400.00	190.05	570.15	570.15	2,829.85
<a href="#">100-5800-160</a>	EQUIPMENT MAINTENANCE & REPAI	2,000.00	2,000.00	0.00	7.35	7.35	1,992.65
<a href="#">100-5800-170</a>	VEHICLE MAINTENANCE & REPAIRS	135,000.00	171,000.00	16,371.42	20,261.49	137,328.54	33,671.46
<a href="#">100-5800-310</a>	VEHICLE FUEL	70,000.00	70,000.00	4,341.97	8,962.83	65,500.00	4,500.00
<a href="#">100-5800-330</a>	DEPARTMENTAL SUPPLIES	11,200.00	11,200.00	0.00	404.00	404.00	10,796.00
<a href="#">100-5800-331</a>	ROLL-OUT GARBAGE CANS	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00
<a href="#">100-5800-360</a>	UNIFORMS	8,000.00	8,000.00	1,333.54	1,333.54	8,000.00	0.00
<a href="#">100-5800-420</a>	LANDFILL TIPPING FEES	498,000.00	492,000.00	59,337.30	78,431.30	446,000.00	46,000.00

**Income Statement**

**For Fiscal: 2020-2021 Period Ending: 09/30/2020**

		<b>Original Total Budget</b>	<b>Current Total Budget</b>	<b>MTD Activity</b>	<b>YTD Activity</b>	<b>YTD Activity + Encumbrances</b>	<b>Budget Remaining</b>
<a href="#">100-5800-450</a>	MISC CONTRACTED SERVICES	10,000.00	0.00	0.00	0.00	0.00	0.00
	<b>Department: 5800 - Sanitation Total:</b>	<b>1,286,759.00</b>	<b>1,306,759.00</b>	<b>116,068.41</b>	<b>216,606.87</b>	<b>789,446.25</b>	<b>517,312.75</b>
<b>Department: 6200 - Recreation and Parks</b>							
<a href="#">100-6200-020</a>	SALARIES & WAGES	527,802.00	527,802.00	32,467.02	95,690.10	95,690.10	432,111.90
<a href="#">100-6200-030</a>	PART-TIME SALARIES	108,000.00	108,000.00	5,912.50	20,923.75	20,923.75	87,076.25
<a href="#">100-6200-039</a>	LONGEVITY CONTRIBUTION	14,511.00	14,511.00	0.00	0.00	0.00	14,511.00
<a href="#">100-6200-046</a>	CELL PHONE STIPEND	540.00	540.00	45.00	135.00	135.00	405.00
<a href="#">100-6200-050</a>	FICA	49,716.00	49,716.00	2,926.67	10,335.31	10,335.31	39,380.69
<a href="#">100-6200-060</a>	GROUP INSURANCE CONTRIBUTION	97,932.00	97,932.00	5,578.13	16,907.59	16,907.59	81,024.41
<a href="#">100-6200-070</a>	RETIREMENT CONTRIBUTION	103,548.00	103,548.00	6,704.46	23,653.94	23,653.94	79,894.06
<a href="#">100-6200-071</a>	401K CONTRIBUTION	26,492.00	26,492.00	1,623.34	5,727.30	5,727.30	20,764.70
<a href="#">100-6200-110</a>	TELEPHONE & POSTAGE	17,000.00	17,000.00	1,236.80	3,106.64	6,398.78	10,601.22
<a href="#">100-6200-130</a>	UTILITIES	104,000.00	104,000.00	2,954.35	9,972.02	9,972.02	94,027.98
<a href="#">100-6200-131</a>	BALLFIELD LIGHTS	34,250.00	34,250.00	1,278.83	2,243.44	2,243.44	32,006.56
<a href="#">100-6200-140</a>	SCHOOLS & CONFERENCES	9,250.00	9,250.00	0.00	0.00	0.00	9,250.00
<a href="#">100-6200-150</a>	BUILDING & GROUNDS MAINTENANC	160,750.00	343,067.00	23,568.92	30,606.58	126,718.81	216,348.19
<a href="#">100-6200-160</a>	EQUIPMENT MAINTENANCE & REPAI	17,900.00	17,900.00	2,053.77	2,266.05	2,266.05	15,633.95
<a href="#">100-6200-170</a>	VEHICLE MAINTENANCE & REPAIRS	12,750.00	12,750.00	1,524.02	2,285.05	2,513.25	10,236.75
<a href="#">100-6200-265</a>	SOCIAL MEDIA AND MARKETING	37,525.00	37,525.00	3,000.00	5,834.88	16,408.08	21,116.92
<a href="#">100-6200-310</a>	VEHICLE FUEL	15,800.00	15,800.00	2,352.86	2,877.42	9,340.97	6,459.03
<a href="#">100-6200-330</a>	DEPARTMENTAL SUPPLIES	46,000.00	46,000.00	2,023.61	3,016.90	23,633.44	22,366.56
<a href="#">100-6200-332</a>	ATHLETIC UNIFORMS & EQUIPMENT	40,000.00	40,000.00	0.00	415.88	1,915.88	38,084.12
<a href="#">100-6200-340</a>	TECHNOLOGY SERVICES & SUPPLIES	13,200.00	13,200.00	0.00	5,140.48	7,140.48	6,059.52
<a href="#">100-6200-360</a>	UNIFORMS & ACCESSORIES	5,300.00	5,300.00	0.00	310.00	3,310.00	1,990.00
<a href="#">100-6200-390</a>	SMALL EQUIPMENT	7,999.00	7,999.00	0.00	0.00	0.00	7,999.00
<a href="#">100-6200-450</a>	MISC CONTRACTED SERVICES	62,500.00	62,500.00	888.47	2,808.14	34,146.37	28,353.63
<a href="#">100-6200-530</a>	DUES & SUBSCRIPTIONS	2,000.00	2,000.00	0.00	26.97	26.97	1,973.03
<a href="#">100-6200-570</a>	SPECIAL ACTIVITIES	67,700.00	76,700.00	5,000.00	5,057.23	11,557.23	65,142.77
<a href="#">100-6200-571</a>	SUMMER CAMPS	9,300.00	9,300.00	0.00	0.00	0.00	9,300.00
<a href="#">100-6200-572</a>	SPORTS HALL OF FAME GALA	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00
<a href="#">100-6200-721</a>	CAPITAL OUTLAY - MACC RENOVATIO	68,400.00	68,400.00	0.00	23,000.00	23,000.00	45,400.00
<a href="#">100-6200-730</a>	CAPITAL OUTLAY - OTHER	33,000.00	176,500.00	0.00	0.00	36,205.00	140,295.00
<a href="#">100-6200-737</a>	CAPITAL - FIRST STREET POCKET P	0.00	107,080.00	13,550.95	18,550.95	29,413.50	77,666.50
<a href="#">100-6200-739</a>	CAPITAL OUTLAY - LAKE MICHAEL	10,500.00	10,500.00	0.00	0.00	0.00	10,500.00
<a href="#">100-6200-750</a>	CAPITAL OUTLAY - EQUIPMENT	43,000.00	39,500.00	0.00	0.00	32,082.42	7,417.58
	<b>Department: 6200 - Recreation and Parks Total:</b>	<b>1,756,665.00</b>	<b>2,195,062.00</b>	<b>114,689.70</b>	<b>290,891.62</b>	<b>551,665.68</b>	<b>1,643,396.32</b>
<b>Department: 9000 - Non-Departmental</b>							
<a href="#">100-9000-060</a>	GROUP INSURANCE CONTRIBUTION	140,804.00	140,804.00	8,594.38	25,743.94	25,743.94	115,060.06
<a href="#">100-9000-070</a>	RETIREMENT CONTRIBUTION	133,965.00	133,965.00	0.00	0.00	0.00	133,965.00
<a href="#">100-9000-080</a>	UNEMPLOYMENT INSURANCE CONTR	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00
<a href="#">100-9000-332</a>	WEBSITE HOSTING	5,000.00	5,000.00	0.00	4,200.00	4,200.00	800.00
<a href="#">100-9000-334</a>	TRAIN COLLECTION EXPENSES	0.00	10,027.00	0.00	0.00	0.00	10,027.00
<a href="#">100-9000-450</a>	MISC CONTRACTED SERVICES	0.00	0.00	500.00	5,164.00	5,164.00	-5,164.00
<a href="#">100-9000-540</a>	PROPERTY & GENERAL LIABILITY IN	460,000.00	460,000.00	153,659.50	166,893.91	298,259.41	161,740.59
<a href="#">100-9000-680</a>	ALAMANCE COUNTY ARTS COUNCIL S	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00
<a href="#">100-9000-681</a>	ACTA SUBSIDY	6,500.00	6,500.00	0.00	0.00	0.00	6,500.00
<a href="#">100-9000-682</a>	MEBANE HISTORICAL MUSEUM SUBS	38,540.00	38,540.00	0.00	9,635.00	38,540.00	0.00
<a href="#">100-9000-684</a>	ALAMANCE COUNTY CHAMBER OF C	0.00	0.00	0.00	2,500.00	2,500.00	-2,500.00
<a href="#">100-9000-685</a>	UNITED WAY DONATION	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00
	<b>Department: 9000 - Non-Departmental Total:</b>	<b>817,309.00</b>	<b>827,336.00</b>	<b>162,753.88</b>	<b>214,136.85</b>	<b>384,407.35</b>	<b>442,928.65</b>
<b>Department: 9001 - Debt Service</b>							
<a href="#">100-9001-810</a>	PRINCIPAL - 2008 ISSUE (REC & C	213,334.00	213,334.00	0.00	0.00	0.00	213,334.00
<a href="#">100-9001-818</a>	PRINCIPAL - FIRE STATION BB&T	173,334.00	173,334.00	0.00	86,666.67	86,666.67	86,667.33
<a href="#">100-9001-819</a>	PRINCIPAL - FIRE STATION PEMC	140,889.00	140,889.00	0.00	0.00	0.00	140,889.00
<a href="#">100-9001-820</a>	PRINCIPAL - NEW PARK	388,667.00	388,667.00	0.00	0.00	0.00	388,667.00
<a href="#">100-9001-821</a>	PRINCIPAL - FIRE TRUCK 2017	46,833.00	46,833.00	0.00	46,833.00	46,833.00	0.00
<a href="#">100-9001-822</a>	PRINCIPAL - FIRE RADIOS	86,375.00	86,375.00	0.00	0.00	0.00	86,375.00
<a href="#">100-9001-823</a>	PRINCIPAL - POLICE VEHICLES 2019	53,294.00	53,294.00	0.00	0.00	0.00	53,294.00

Income Statement

For Fiscal: 2020-2021 Period Ending: 09/30/2020

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
<a href="#">100-9001-824</a>	PRINCIPAL - POLICE RADIOS 2019 Firs	93,800.00	93,800.00	0.00	0.00	0.00	93,800.00
<a href="#">100-9001-825</a>	PRINCIPAL - TRAIL PROJECT	51,500.00	51,500.00	0.00	0.00	0.00	51,500.00
<a href="#">100-9001-826</a>	PRINCIPAL - NEW PW TRUCKS	86,000.00	86,000.00	0.00	0.00	0.00	86,000.00
<a href="#">100-9001-827</a>	PRINCIPAL - PARK PROJECTS	72,500.00	72,500.00	0.00	0.00	0.00	72,500.00
<a href="#">100-9001-850</a>	INTEREST - 2008 ISSUE (REC & CI	20,651.00	20,651.00	0.00	0.00	0.00	20,651.00
<a href="#">100-9001-858</a>	INTEREST - FIRE STATION BB&T	43,074.00	43,074.00	0.00	22,152.00	22,152.00	20,922.00
<a href="#">100-9001-859</a>	INTEREST - NEW PARK	149,566.00	149,566.00	0.00	0.00	0.00	149,566.00
<a href="#">100-9001-861</a>	INTEREST - FIRE RADIOS	3,596.00	3,596.00	0.00	0.00	0.00	3,596.00
<a href="#">100-9001-862</a>	INTEREST - POLICE VEHICLES 2019	5,229.00	5,229.00	0.00	0.00	0.00	5,229.00
<a href="#">100-9001-863</a>	INTEREST - POLICE RADIOS 2019	9,341.00	9,341.00	0.00	0.00	0.00	9,341.00
<a href="#">100-9001-864</a>	INTEREST - TRAILS PROJECT	20,600.00	20,600.00	0.00	0.00	0.00	20,600.00
<a href="#">100-9001-865</a>	INTEREST - NEW PW TRUCKS	16,340.00	16,340.00	0.00	0.00	0.00	16,340.00
<a href="#">100-9001-866</a>	INTEREST - PARK PROJECTS	24,740.00	24,740.00	0.00	0.00	0.00	24,740.00
	<b>Department: 9001 - Debt Service Total:</b>	<b>1,699,663.00</b>	<b>1,699,663.00</b>	<b>0.00</b>	<b>155,651.67</b>	<b>155,651.67</b>	<b>1,544,011.33</b>
	<b>Department: 9002 - Transfers and Other Uses</b>						
<a href="#">100-9002-917</a>	TRANSFER TO CAPITAL FUND	1,874,700.00	1,874,700.00	0.00	0.00	0.00	1,874,700.00
	<b>Department: 9002 - Transfers and Other Uses Total:</b>	<b>1,874,700.00</b>	<b>1,874,700.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,874,700.00</b>
	<b>Expense Total:</b>	<b>22,015,000.00</b>	<b>23,292,414.00</b>	<b>1,300,002.43</b>	<b>3,648,801.33</b>	<b>6,047,878.71</b>	<b>17,244,535.29</b>
	<b>Fund: 100 - General Fund Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>3,853,748.12</b>	<b>1,965,354.87</b>	<b>-433,722.51</b>	<b>433,722.51</b>



Income Statement

For Fiscal: 2020-2021 Period Ending: 09/30/2020

	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining	
<b>Fund: 170 - General Capital Outlay</b>							
<b>Revenue</b>							
<b>Type: 80 - Transfers and Other Sources</b>							
<a href="#">170-3910-000</a>	TRANSFER FROM GENERAL FUND	1,874,700.00	1,874,700.00	0.00	0.00	0.00	1,874,700.00
<b>Type: 80 - Transfers and Other Sources Total:</b>		<b>1,874,700.00</b>	<b>1,874,700.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,874,700.00</b>
<b>Type: 90 - Appropriated Fund Balance</b>							
<a href="#">170-3990-000</a>	APPROPRIATED FUND BALANCE	350,300.00	679,676.00	0.00	0.00	0.00	679,676.00
<b>Type: 90 - Appropriated Fund Balance Total:</b>		<b>350,300.00</b>	<b>679,676.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>679,676.00</b>
<b>Revenue Total:</b>		<b>2,225,000.00</b>	<b>2,554,376.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,554,376.00</b>
<b>Expense</b>							
<b>Department: 7401 - BIKE AND PEDESTRIAN CAPITAL</b>							
<a href="#">170-7401-730</a>	HOLT ST GREENWAY	0.00	19,256.00	0.00	0.00	19,256.25	-0.25
<b>Department: 7401 - BIKE AND PEDESTRIAN CAPITAL Total:</b>		<b>0.00</b>	<b>19,256.00</b>	<b>0.00</b>	<b>0.00</b>	<b>19,256.25</b>	<b>-0.25</b>
<b>Department: 7502 - STREET CAPITAL CONSTRUCTION</b>							
<a href="#">170-7502-730</a>	STREETS CAPITAL CONSTRUCTION	600,000.00	600,000.00	27,921.24	27,921.24	27,921.24	572,078.76
<a href="#">170-7502-771</a>	FOUST RD WIDENING	265,000.00	265,000.00	0.00	0.00	0.00	265,000.00
<b>Department: 7502 - STREET CAPITAL CONSTRUCTION Total:</b>		<b>865,000.00</b>	<b>865,000.00</b>	<b>27,921.24</b>	<b>27,921.24</b>	<b>27,921.24</b>	<b>837,078.76</b>
<b>Department: 7504 - SIDEWALK CAPITAL CONSTRUCTION</b>							
<a href="#">170-7504-730</a>	SIDEWALK CONSTRUCTION	205,000.00	209,159.00	0.00	0.00	4,158.50	205,000.50
<b>Department: 7504 - SIDEWALK CAPITAL CONSTRUCTION Total:</b>		<b>205,000.00</b>	<b>209,159.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,158.50</b>	<b>205,000.50</b>
<b>Department: 7505 - PUBLIC WORKS CAPITAL EQUIPMENT</b>							
<a href="#">170-7505-740</a>	CAPITAL OUTLAY - PW VEHICLES	430,000.00	430,000.00	0.00	0.00	411,449.54	18,550.46
<b>Department: 7505 - PUBLIC WORKS CAPITAL EQUIPMENT Total:</b>		<b>430,000.00</b>	<b>430,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>411,449.54</b>	<b>18,550.46</b>
<b>Department: 7806 - CATES FARM PARK</b>							
<a href="#">170-7806-738</a>	CAPITAL OUTLAY - CATES FARM PARK	375,000.00	680,961.00	0.00	0.00	79,166.00	601,795.00
<b>Department: 7806 - CATES FARM PARK Total:</b>		<b>375,000.00</b>	<b>680,961.00</b>	<b>0.00</b>	<b>0.00</b>	<b>79,166.00</b>	<b>601,795.00</b>
<b>Department: 7807 - LAKE MICHAEL CAPITAL OUTLAY</b>							
<a href="#">170-7807-772</a>	CAPITAL - LAKE MICHAEL DAM	350,000.00	350,000.00	10,560.00	10,560.00	28,000.00	322,000.00
<b>Department: 7807 - LAKE MICHAEL CAPITAL OUTLAY Total:</b>		<b>350,000.00</b>	<b>350,000.00</b>	<b>10,560.00</b>	<b>10,560.00</b>	<b>28,000.00</b>	<b>322,000.00</b>
<b>Expense Total:</b>		<b>2,225,000.00</b>	<b>2,554,376.00</b>	<b>38,481.24</b>	<b>38,481.24</b>	<b>569,951.53</b>	<b>1,984,424.47</b>
<b>Fund: 170 - General Capital Outlay Surplus (Deficit):</b>		<b>0.00</b>	<b>0.00</b>	<b>-38,481.24</b>	<b>-38,481.24</b>	<b>-569,951.53</b>	<b>569,951.53</b>

**Income Statement**

**For Fiscal: 2020-2021 Period Ending: 09/30/2020**

		<b>Original Total Budget</b>	<b>Current Total Budget</b>	<b>MTD Activity</b>	<b>YTD Activity</b>	<b>YTD Activity + Encumbrances</b>	<b>Budget Remaining</b>
<b>Fund: 300 - Utility Fund</b>							
<b>Revenue</b>							
<b>Type: 34 - Permits and fees</b>							
<a href="#">300-3448-820</a>	DEVELOPMENT FEES	86,180.00	86,180.00	0.00	0.00	0.00	86,180.00
	<b>Type: 34 - Permits and fees Total:</b>	<b>86,180.00</b>	<b>86,180.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>86,180.00</b>
<b>Type: 37 - Investment earnings</b>							
<a href="#">300-3710-000</a>	INTEREST EARNINGS	30,000.00	30,000.00	0.00	0.00	0.00	30,000.00
	<b>Type: 37 - Investment earnings Total:</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>30,000.00</b>
<b>Type: 50 - Enterprise Revenues</b>							
<a href="#">300-3307-000</a>	ALAMANCE COUNTY ECON DEV CON	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00
<a href="#">300-3391-000</a>	REVENUE SHARING CONTRA (NCCP)	-81,000.00	-81,000.00	0.00	2,451.75	2,451.75	-83,451.75
<a href="#">300-3447-000</a>	ENGINEERING CONST INSP FEE	267,855.00	267,855.00	0.00	43,869.50	43,869.50	223,985.50
<a href="#">300-3501-820</a>	WATER SALES	3,009,000.00	3,009,000.00	295,161.35	929,804.25	929,804.25	2,079,195.75
<a href="#">300-3502-830</a>	SEWER SALES	2,907,000.00	2,907,000.00	296,466.53	904,710.75	904,710.75	2,002,289.25
<a href="#">300-3503-820</a>	WATER TAPS	9,600.00	9,600.00	0.00	5,600.00	5,600.00	4,000.00
<a href="#">300-3504-830</a>	SEWER TAPS	8,000.00	8,000.00	0.00	1,000.00	1,000.00	7,000.00
<a href="#">300-3812-000</a>	MISCELLANEOUS REVENUES	10,000.00	10,000.00	175.00	441.34	441.34	9,558.66
<a href="#">300-3820-000</a>	LATE FEES	50,000.00	50,000.00	4,660.00	9,100.00	9,100.00	40,900.00
<a href="#">300-3830-820</a>	WATER RECONNECTIONS	9,550.00	9,550.00	800.00	1,900.00	1,900.00	7,650.00
<a href="#">300-3832-830</a>	ORANGE COUTY CAPACITY RESERVATI	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00
<a href="#">300-3836-000</a>	FIRE FLOW TEST FEES	8,000.00	8,000.00	1,200.00	4,850.00	4,850.00	3,150.00
<a href="#">300-3841-000</a>	SALE OF FIXED ASSETS	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00
<a href="#">300-3846-000</a>	SALE OF MATERIALS	175,000.00	175,000.00	7,500.00	54,813.00	54,813.00	120,187.00
<a href="#">300-3883-830</a>	INDUSTRIAL WASTE MONITORING FE	4,000.00	4,000.00	847.00	0.00	0.00	4,000.00
	<b>Type: 50 - Enterprise Revenues Total:</b>	<b>6,529,505.00</b>	<b>6,529,505.00</b>	<b>606,809.88</b>	<b>1,958,540.59</b>	<b>1,958,540.59</b>	<b>4,570,964.41</b>
<b>Type: 90 - Appropriated Fund Balance</b>							
<a href="#">300-3990-000</a>	APPROPRIATED FUND BALANCE	1,900,315.00	2,195,768.00	0.00	0.00	0.00	2,195,768.00
	<b>Type: 90 - Appropriated Fund Balance Total:</b>	<b>1,900,315.00</b>	<b>2,195,768.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,195,768.00</b>
	<b>Revenue Total:</b>	<b>8,546,000.00</b>	<b>8,841,453.00</b>	<b>606,809.88</b>	<b>1,958,540.59</b>	<b>1,958,540.59</b>	<b>6,882,912.41</b>
<b>Expense</b>							
<b>Department: 8100 - Admin, Meters and Billing</b>							
<a href="#">300-8100-020</a>	SALARIES & WAGES	173,429.00	173,429.00	3,234.62	9,703.86	9,703.86	163,725.14
<a href="#">300-8100-039</a>	LONGEVITY CONTRIBUTION	1,748.00	1,748.00	0.00	0.00	0.00	1,748.00
<a href="#">300-8100-050</a>	FICA	13,401.00	13,401.00	195.18	709.26	709.26	12,691.74
<a href="#">300-8100-060</a>	GROUP INSURANCE CONTRIBUTION	9,364.00	9,364.00	688.19	2,088.72	2,088.72	7,275.28
<a href="#">300-8100-070</a>	RETIREMENT CONTRIBUTION	36,174.00	36,174.00	667.94	2,337.79	2,337.79	33,836.21
<a href="#">300-8100-071</a>	401K CONTRIBUTION	8,758.00	8,758.00	161.74	566.09	566.09	8,191.91
<a href="#">300-8100-099</a>	INDIRECT TO UTILITY (CONTRA)	618,512.00	618,512.00	0.00	0.00	0.00	618,512.00
<a href="#">300-8100-100</a>	PROFESSIONAL SERVICES	4,500.00	4,500.00	0.00	0.00	0.00	4,500.00
<a href="#">300-8100-110</a>	TELEPHONE & POSTAGE	28,200.00	28,200.00	2,023.64	4,060.46	25,000.00	3,200.00
<a href="#">300-8100-120</a>	BANK CHARGES	49,500.00	49,500.00	5,214.56	10,749.17	10,749.17	38,750.83
<a href="#">300-8100-160</a>	EQUIPMENT MAINTENANCE & REPAI	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00
<a href="#">300-8100-330</a>	DEPARTMENTAL SUPPLIES & METERS	1,000.00	1,000.00	0.00	23.90	23.90	976.10
<a href="#">300-8100-340</a>	TECHNOLOGY SERVICES & SUPPLIES	8,800.00	8,800.00	0.00	4,166.27	4,166.27	4,633.73
<a href="#">300-8100-450</a>	MISC CONTRACTED SERVICES	78,900.00	90,773.00	3,585.86	10,081.71	91,172.50	-399.50
<a href="#">300-8100-730</a>	CAPITAL OUTLAY - OTHER	255,370.00	255,370.00	250,385.99	250,385.99	256,497.99	-1,127.99
	<b>Department: 8100 - Admin, Meters and Billing Total:</b>	<b>1,289,656.00</b>	<b>1,301,529.00</b>	<b>266,157.72</b>	<b>294,873.22</b>	<b>403,015.55</b>	<b>898,513.45</b>
<b>Department: 8200 - Utility Maintenance</b>							
<a href="#">300-8200-020</a>	SALARIES & WAGES	570,645.00	570,645.00	44,411.63	131,391.61	131,391.61	439,253.39
<a href="#">300-8200-030</a>	PART-TIME SALARIES	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00
<a href="#">300-8200-035</a>	OVERTIME SALARIES	40,000.00	40,000.00	2,974.23	8,036.11	8,036.11	31,963.89
<a href="#">300-8200-039</a>	LONGEVITY CONTRIBUTION	12,638.00	12,638.00	0.00	0.00	0.00	12,638.00
<a href="#">300-8200-045</a>	CAR ALLOWANCE	3,672.00	3,672.00	282.46	988.61	988.61	2,683.39
<a href="#">300-8200-046</a>	CELL PHONE STIPEND	540.00	540.00	0.00	0.00	0.00	540.00
<a href="#">300-8200-050</a>	FICA	48,385.00	48,385.00	3,668.50	12,325.00	12,325.00	36,060.00
<a href="#">300-8200-060</a>	GROUP INSURANCE CONTRIBUTION	116,770.00	116,770.00	8,914.36	27,024.92	27,024.92	89,745.08
<a href="#">300-8200-070</a>	RETIREMENT CONTRIBUTION	129,741.00	129,741.00	9,775.86	33,450.01	33,450.01	96,290.99

Income Statement

For Fiscal: 2020-2021 Period Ending: 09/30/2020

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
<a href="#">300-8200-071</a>	401K CONTRIBUTION	31,414.00	31,414.00	2,367.08	8,099.26	8,099.26	23,314.74
<a href="#">300-8200-100</a>	PROFESSIONAL SERVICES	130,000.00	169,280.00	0.00	0.00	42,279.86	127,000.14
<a href="#">300-8200-110</a>	TELEPHONE & POSTAGE	20,000.00	20,000.00	1,936.56	5,791.34	6,261.70	13,738.30
<a href="#">300-8200-130</a>	UTILITIES	85,600.00	85,600.00	5,903.39	14,973.31	14,973.31	70,626.69
<a href="#">300-8200-140</a>	SCHOOLS & CONFERENCES	7,000.00	7,000.00	0.00	722.33	722.33	6,277.67
<a href="#">300-8200-150</a>	BUILDING & GROUNDS MAINTENANC	12,000.00	12,000.00	74.99	133.93	133.93	11,866.07
<a href="#">300-8200-153</a>	STREET MAINTENANCE - UTILITY RE	25,000.00	25,000.00	1,919.58	2,376.90	10,000.00	15,000.00
<a href="#">300-8200-157</a>	FIRE HYDRANT MAINTENANCE & REP	43,000.00	43,000.00	0.00	0.00	35,000.00	8,000.00
<a href="#">300-8200-160</a>	EQUIPMENT MAINTENANCE & REPAI	102,000.00	107,467.00	18,226.85	23,565.35	46,744.90	60,722.10
<a href="#">300-8200-170</a>	VEHICLE MAINTENANCE & REPAIRS	30,000.00	30,000.00	4,751.72	5,331.03	14,480.93	15,519.07
<a href="#">300-8200-260</a>	ADVERTISING	500.00	500.00	0.00	0.00	0.00	500.00
<a href="#">300-8200-310</a>	VEHICLE FUEL	25,000.00	25,000.00	1,264.41	1,737.89	10,748.96	14,251.04
<a href="#">300-8200-330</a>	DEPARTMENTAL SUPPLIES	130,000.00	130,000.00	9,493.52	14,395.98	118,689.60	11,310.40
<a href="#">300-8200-332</a>	CHEMICALS	95,000.00	95,000.00	2,703.00	31,416.00	95,000.00	0.00
<a href="#">300-8200-340</a>	TECHNOLOGY SERVICES & SUPPLIES	22,725.00	22,725.00	0.00	17,537.88	19,742.88	2,982.12
<a href="#">300-8200-360</a>	UNIFORMS & ACCESSORIES	15,700.00	15,700.00	2,491.82	2,591.82	13,700.00	2,000.00
<a href="#">300-8200-390</a>	SMALL EQUIPMENT	2,500.00	2,500.00	1,855.43	1,855.43	1,855.43	644.57
<a href="#">300-8200-430</a>	GRAHAM SEWER SERVICES	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00
<a href="#">300-8200-450</a>	MISC CONTRACTED SERVICES	169,700.00	169,700.00	8,030.00	8,442.78	27,304.78	142,395.22
<a href="#">300-8200-480</a>	PURCHASE OF WATER	780,000.00	780,000.00	40,001.49	40,001.49	40,001.49	739,998.51
<a href="#">300-8200-530</a>	DUES & SUBSCRIPTIONS	16,325.00	16,325.00	2,600.00	8,630.32	8,630.32	7,694.68
<a href="#">300-8200-730</a>	CAPITAL OUTLAY - OTHER	425,000.00	473,131.00	0.00	0.00	48,130.75	425,000.25
<a href="#">300-8200-736</a>	US 119 UTILITY RELOCATION PROJE	105,000.00	155,000.00	0.00	0.00	0.00	155,000.00
<a href="#">300-8200-750</a>	CAPITAL OUTLAY - EQUIPMENT	34,900.00	34,900.00	0.00	0.00	9,575.00	25,325.00
<b>Department: 8200 - Utility Maintenance Total:</b>		<b>3,255,755.00</b>	<b>3,398,633.00</b>	<b>173,646.88</b>	<b>400,819.30</b>	<b>785,291.69</b>	<b>2,613,341.31</b>
<b>Department: 8280 - Engineering</b>							
<a href="#">300-8280-102</a>	CITY ENGINEER	21,500.00	21,500.00	5,715.00	9,225.00	21,500.00	0.00
<a href="#">300-8280-103</a>	TECHNICAL REVIEW	27,500.00	27,500.00	1,170.00	3,150.00	27,500.00	0.00
<a href="#">300-8280-104</a>	CONSTRUCTION INSPECTION	150,000.00	150,000.00	10,626.28	16,558.28	150,000.00	0.00
<a href="#">300-8280-105</a>	MISC ENGINEERING SERVICES	101,000.00	101,000.00	1,404.50	2,739.50	101,000.00	0.00
<b>Department: 8280 - Engineering Total:</b>		<b>300,000.00</b>	<b>300,000.00</b>	<b>18,915.78</b>	<b>31,672.78</b>	<b>300,000.00</b>	<b>0.00</b>
<b>Department: 8300 - Water Resource Recovery Facility</b>							
<a href="#">300-8300-020</a>	SALARIES & WAGES	542,099.00	542,099.00	33,942.74	101,370.59	101,370.59	440,728.41
<a href="#">300-8300-030</a>	PART-TIME SALARIES	10,000.00	10,000.00	839.04	2,958.72	2,958.72	7,041.28
<a href="#">300-8300-035</a>	OVERTIME SALARIES	18,920.00	18,920.00	446.33	1,020.64	1,020.64	17,899.36
<a href="#">300-8300-039</a>	LONGEVITY CONTRIBUTION	13,364.00	13,364.00	0.00	0.00	0.00	13,364.00
<a href="#">300-8300-045</a>	CAR ALLOWANCE	3,672.00	3,672.00	282.46	988.61	988.61	2,683.39
<a href="#">300-8300-046</a>	CELL PHONE STIPEND	1,080.00	1,080.00	90.00	270.00	270.00	810.00
<a href="#">300-8300-050</a>	FICA	45,069.00	45,069.00	2,531.69	8,914.01	8,914.01	36,154.99
<a href="#">300-8300-060</a>	GROUP INSURANCE CONTRIBUTION	76,078.00	76,078.00	4,911.91	14,999.36	14,999.36	61,078.64
<a href="#">300-8300-070</a>	RETIREMENT CONTRIBUTION	118,610.00	118,610.00	7,101.34	24,787.03	24,787.03	93,822.97
<a href="#">300-8300-071</a>	401K CONTRIBUTION	28,719.00	28,719.00	1,719.47	6,001.78	6,001.78	22,717.22
<a href="#">300-8300-100</a>	PROFESSIONAL SERVICES	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00
<a href="#">300-8300-110</a>	TELEPHONE & POSTAGE	6,276.00	6,276.00	419.23	1,032.62	2,352.03	3,923.97
<a href="#">300-8300-130</a>	UTILITIES	169,500.00	169,500.00	14,391.33	32,567.69	32,567.69	136,932.31
<a href="#">300-8300-140</a>	SCHOOLS & CONFERENCES	3,900.00	3,900.00	0.00	125.00	125.00	3,775.00
<a href="#">300-8300-150</a>	BUILDINGS & GROUNDS MAINTENAN	4,750.00	4,750.00	0.00	130.56	290.56	4,459.44
<a href="#">300-8300-160</a>	EQUIPMENT MAINTENANCE & REPAI	147,585.00	154,585.00	9,067.80	10,773.78	16,873.78	137,711.22
<a href="#">300-8300-170</a>	VEHICLE MAINTENANCE & REPAIRS	975.00	975.00	0.00	18.92	518.92	456.08
<a href="#">300-8300-260</a>	ADVERTISING	100.00	100.00	27.67	27.67	27.67	72.33
<a href="#">300-8300-310</a>	VEHICLE FUEL	3,500.00	3,500.00	201.37	436.50	3,100.93	399.07
<a href="#">300-8300-330</a>	DEPARTMENTAL SUPPLIES	42,785.00	42,785.00	4,366.47	7,911.17	27,264.00	15,521.00
<a href="#">300-8300-332</a>	CHEMICALS	88,615.00	88,615.00	23,771.63	43,855.85	81,708.37	6,906.63
<a href="#">300-8300-340</a>	TECHNOLOGY SERVICES & SUPPLIES	2,504.00	2,504.00	0.00	0.00	0.00	2,504.00
<a href="#">300-8300-350</a>	SOFTWARE LICENSING	1,400.00	1,400.00	0.00	0.00	0.00	1,400.00
<a href="#">300-8300-360</a>	UNIFORMS & ACCESSORIES	4,500.00	4,500.00	826.56	917.49	4,502.47	-2.47
<a href="#">300-8300-390</a>	SMALL EQUIPMENT	4,000.00	17,150.00	0.00	927.40	927.40	16,222.60
<a href="#">300-8300-450</a>	MISC CONTRACTED SERVICES	451,450.00	451,450.00	74,221.21	76,994.36	95,571.15	355,878.85
<a href="#">300-8300-452</a>	LABORATORY SERVICES	31,445.00	31,445.00	1,956.00	3,709.00	25,600.00	5,845.00

Income Statement

For Fiscal: 2020-2021 Period Ending: 09/30/2020

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
<a href="#">300-8300-454</a>	SCADA SERVICES	15,750.00	15,750.00	0.00	5,586.25	9,000.00	6,750.00
<a href="#">300-8300-530</a>	DUES & SUBSCRIPTIONS	12,537.00	12,537.00	3,440.00	11,180.00	11,180.00	1,357.00
<a href="#">300-8300-730</a>	CAPITAL OUTLAY - OTHER	125,000.00	195,552.00	375.00	375.00	70,551.75	125,000.25
<a href="#">300-8300-750</a>	CAPITAL OUTLAY - EQUIPMENT	105,500.00	105,500.00	0.00	0.00	5,415.00	100,085.00
<b>Department: 8300 - Water Resource Recovery Facility Total:</b>		<b>2,089,683.00</b>	<b>2,180,385.00</b>	<b>184,929.25</b>	<b>357,880.00</b>	<b>548,887.46</b>	<b>1,631,497.54</b>
<b>Department: 9300 - Utility Non-Departmental</b>							
<a href="#">300-9300-540</a>	PROPERTY & LIABILITY INSURANCE	61,980.00	61,980.00	0.00	0.00	0.00	61,980.00
<a href="#">300-9300-833</a>	PRINCIPAL - 2007 ISSUE (SE PUMP	133,334.00	133,334.00	0.00	0.00	0.00	133,334.00
<a href="#">300-9300-834</a>	PRINCIPAL - 2009 ISSUE (9TH ST.	4,806.00	4,806.00	0.00	0.00	0.00	4,806.00
<a href="#">300-9300-835</a>	PRINCIPAL - WATER UPGRADE/EXENS	293,000.00	293,000.00	0.00	293,000.00	293,000.00	0.00
<a href="#">300-9300-836</a>	WATER PLANT CAPACITY PAYMENT	127,403.00	127,403.00	0.00	127,403.00	127,403.00	0.00
<a href="#">300-9300-837</a>	PRINCIPAL - GRAHAM SEWER CAPACI	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00
<a href="#">300-9300-838</a>	PRINCIPAL - WRRF UPGRADE FY19	187,000.00	187,000.00	0.00	0.00	0.00	187,000.00
<a href="#">300-9300-881</a>	INTEREST - WATER UPGRADE/EXPANS	82,199.00	82,199.00	0.00	43,004.00	43,004.00	39,195.00
<a href="#">300-9300-883</a>	INTEREST - 2007 ISSUE (SE PUMP	8,984.00	8,984.00	0.00	0.00	0.00	8,984.00
<a href="#">300-9300-885</a>	INTEREST - WRRF UPGRADE FY19	112,200.00	112,200.00	0.00	0.00	0.00	112,200.00
<a href="#">300-9300-912</a>	TRANSFER TO CAPITAL PROJECT FUN	400,000.00	450,000.00	0.00	0.00	0.00	450,000.00
<b>Department: 9300 - Utility Non-Departmental Total:</b>		<b>1,610,906.00</b>	<b>1,660,906.00</b>	<b>0.00</b>	<b>663,407.00</b>	<b>663,407.00</b>	<b>997,499.00</b>
<b>Expense Total:</b>		<b>8,546,000.00</b>	<b>8,841,453.00</b>	<b>643,649.63</b>	<b>1,748,652.30</b>	<b>2,700,601.70</b>	<b>6,140,851.30</b>
<b>Fund: 300 - Utility Fund Surplus (Deficit):</b>		<b>0.00</b>	<b>0.00</b>	<b>-36,839.75</b>	<b>209,888.29</b>	<b>-742,061.11</b>	<b>742,061.11</b>

Income Statement

For Fiscal: 2020-2021 Period Ending: 09/30/2020

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
<b>Fund: 370 - Utility Capital Outlay</b>							
<b>Revenue</b>							
<b>Type: 80 - Transfers and Other Sources</b>							
<a href="#">370-3930-300</a>	TRANSFER FROM UTILITY FUND	400,000.00	450,000.00	0.00	0.00	0.00	450,000.00
<a href="#">370-3939-300</a>	TRANSFER FROM UTIL CAP RESERVE	175,000.00	175,000.00	0.00	0.00	0.00	175,000.00
	<b>Type: 80 - Transfers and Other Sources Total:</b>	<b>575,000.00</b>	<b>625,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>625,000.00</b>
<b>Type: 90 - Appropriated Fund Balance</b>							
<a href="#">370-3990-300</a>	APPROPRIATED FUND BALANCE	100,000.00	234,601.00	0.00	0.00	0.00	234,601.00
	<b>Type: 90 - Appropriated Fund Balance Total:</b>	<b>100,000.00</b>	<b>234,601.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>234,601.00</b>
	<b>Revenue Total:</b>	<b>675,000.00</b>	<b>859,601.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>859,601.00</b>
<b>Expense</b>							
<b>Department: 8100 - Admin, Meters and Billing</b>							
<a href="#">370-8100-730</a>	CAPITAL OUTLAY - OTHER	175,000.00	309,601.00	0.00	0.00	0.00	309,601.00
	<b>Department: 8100 - Admin, Meters and Billing Total:</b>	<b>175,000.00</b>	<b>309,601.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>309,601.00</b>
<b>Department: 8400 - Meter Changeout Project</b>							
<a href="#">370-8400-100</a>	PROFESSIONAL SERVICES	59,400.00	59,400.00	0.00	0.00	0.00	59,400.00
<a href="#">370-8400-330</a>	DEPARTMENTAL SUPPLIES & METERS	440,600.00	440,600.00	0.00	438,951.76	438,951.76	1,648.24
	<b>Department: 8400 - Meter Changeout Project Total:</b>	<b>500,000.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>438,951.76</b>	<b>438,951.76</b>	<b>61,048.24</b>
<b>Department: 8404 - ARBOR CREEK OUTFALL</b>							
<a href="#">370-8404-730</a>	CAPITAL OUTLAY - ARBOR CR OUTFAL	0.00	50,000.00	0.00	0.00	0.00	50,000.00
	<b>Department: 8404 - ARBOR CREEK OUTFALL Total:</b>	<b>0.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>50,000.00</b>
	<b>Expense Total:</b>	<b>675,000.00</b>	<b>859,601.00</b>	<b>0.00</b>	<b>438,951.76</b>	<b>438,951.76</b>	<b>420,649.24</b>
	<b>Fund: 370 - Utility Capital Outlay Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-438,951.76</b>	<b>-438,951.76</b>	<b>438,951.76</b>

Income Statement

For Fiscal: 2020-2021 Period Ending: 09/30/2020

	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
<b>Fund: 390 - Utility Capital Reserve</b>						
<b>Revenue</b>						
<b>Type: 37 - Investment earnings</b>						
<a href="#">390-3710-000</a>	INTEREST EARNINGS	2,500.00	2,500.00	0.00	0.00	2,500.00
	<b>Type: 37 - Investment earnings Total:</b>	<b>2,500.00</b>	<b>2,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,500.00</b>
<b>Type: 50 - Enterprise Revenues</b>						
<a href="#">390-3401-000</a>	System Development Fees - Water	250,000.00	250,000.00	10,815.00	72,342.00	177,658.00
<a href="#">390-3402-000</a>	System Development Fees - Sewer	400,000.00	400,000.00	32,250.00	201,381.00	198,619.00
	<b>Type: 50 - Enterprise Revenues Total:</b>	<b>650,000.00</b>	<b>650,000.00</b>	<b>43,065.00</b>	<b>273,723.00</b>	<b>376,277.00</b>
	<b>Revenue Total:</b>	<b>652,500.00</b>	<b>652,500.00</b>	<b>43,065.00</b>	<b>273,723.00</b>	<b>378,777.00</b>
<b>Expense</b>						
<b>Department: 8900 - UTILITY CAPITAL RESERVE</b>						
<a href="#">390-8900-900</a>	UTILITY CAPITAL RESERVE	477,500.00	477,500.00	0.00	0.00	477,500.00
	<b>Department: 8900 - UTILITY CAPITAL RESERVE Total:</b>	<b>477,500.00</b>	<b>477,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>477,500.00</b>
<b>Department: 9302 - Transfers and Other Uses</b>						
<a href="#">390-9302-937</a>	TRANSFER TO UTILITY CAPITAL FUND	175,000.00	175,000.00	0.00	0.00	175,000.00
	<b>Department: 9302 - Transfers and Other Uses Total:</b>	<b>175,000.00</b>	<b>175,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>175,000.00</b>
	<b>Expense Total:</b>	<b>652,500.00</b>	<b>652,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>652,500.00</b>
	<b>Fund: 390 - Utility Capital Reserve Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>43,065.00</b>	<b>273,723.00</b>	<b>-273,723.00</b>
	<b>Report Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>3,821,492.13</b>	<b>1,971,533.16</b>	<b>-1,910,963.91</b>

Income Statement

For Fiscal: 2020-2021 Period Ending: 09/30/2020

Group Summary

Department;Type	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
<b>Fund: 100 - General Fund</b>						
<b>Revenue</b>						
30 - Property Taxes	11,492,912.00	11,492,912.00	4,380,821.44	4,548,126.29	4,548,126.29	6,944,785.71
31 - Other Taxes and Licenses	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
32 - Intergovernmental	5,285,393.00	5,285,393.00	229,408.01	221,444.31	221,444.31	5,063,948.69
34 - Permits and fees	780,307.00	780,307.00	63,806.00	257,819.50	257,819.50	522,487.50
35 - Sales and services	625,000.00	625,000.00	48,621.50	155,037.50	155,037.50	469,962.50
37 - Investment earnings	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00
38 - Miscellaneous	47,600.00	47,600.00	593.60	1,228.60	1,228.60	46,371.40
80 - Transfers and Other Sources	1,939,070.00	1,939,070.00	430,500.00	430,500.00	430,500.00	1,508,570.00
90 - Appropriated Fund Balance	1,823,718.00	3,101,132.00	0.00	0.00	0.00	3,101,132.00
<b>Revenue Total:</b>	<b>22,015,000.00</b>	<b>23,292,414.00</b>	<b>5,153,750.55</b>	<b>5,614,156.20</b>	<b>5,614,156.20</b>	<b>17,678,257.80</b>
<b>Expense</b>						
4100 - City Council	83,539.00	83,539.00	4,912.64	15,190.58	15,190.58	68,348.42
4200 - Administration	1,163,700.00	1,138,700.00	90,125.89	264,508.22	354,207.51	784,492.49
4400 - Finance	604,386.00	604,386.00	53,630.44	149,628.83	215,423.36	388,962.64
4800 - IT	409,775.00	506,771.00	15,055.94	66,171.54	110,828.72	395,942.28
4900 - Economic Development	1,021,800.00	996,800.00	0.00	5,000.00	20,000.00	976,800.00
5100 - Police	4,350,405.00	4,434,715.00	285,262.97	1,002,774.19	1,350,215.25	3,084,499.75
5300 - Fire	2,954,224.00	2,988,336.00	217,442.23	645,416.19	710,267.43	2,278,068.57
5400 - Planning	561,664.00	612,697.00	35,920.39	70,255.43	123,532.77	489,164.23
5410 - Downtown Promotion and Development	0.00	30,000.00	0.00	0.00	0.00	30,000.00
5440 - Inspections	618,705.00	643,704.00	37,765.71	117,823.46	139,301.50	504,402.50
5480 - Engineering	430,500.00	430,500.00	33,326.64	65,212.52	430,500.00	0.00
5500 - Public Works	1,574,613.00	1,877,322.00	91,888.39	240,792.25	485,468.36	1,391,853.64
5700 - Public Facilities	806,593.00	1,041,424.00	41,159.20	128,741.11	211,772.28	829,651.72
5800 - Sanitation	1,286,759.00	1,306,759.00	116,068.41	216,606.87	789,446.25	517,312.75
6200 - Recreation and Parks	1,756,665.00	2,195,062.00	114,689.70	290,891.62	551,665.68	1,643,396.32
9000 - Non-Departmental	817,309.00	827,336.00	162,753.88	214,136.85	384,407.35	442,928.65
9001 - Debt Service	1,699,663.00	1,699,663.00	0.00	155,651.67	155,651.67	1,544,011.33
9002 - Transfers and Other Uses	1,874,700.00	1,874,700.00	0.00	0.00	0.00	1,874,700.00
<b>Expense Total:</b>	<b>22,015,000.00</b>	<b>23,292,414.00</b>	<b>1,300,002.43</b>	<b>3,648,801.33</b>	<b>6,047,878.71</b>	<b>17,244,535.29</b>
<b>Fund: 100 - General Fund Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>3,853,748.12</b>	<b>1,965,354.87</b>	<b>-433,722.51</b>	<b>433,722.51</b>

**Income Statement**

**For Fiscal: 2020-2021 Period Ending: 09/30/2020**

<b>Department;Type</b>	<b>Original Total Budget</b>	<b>Current Total Budget</b>	<b>MTD Activity</b>	<b>YTD Activity</b>	<b>YTD Activity + Encumbrances</b>	<b>Budget Remaining</b>
<b>Fund: 170 - General Capital Outlay</b>						
<b>Revenue</b>						
80 - Transfers and Other Sources	1,874,700.00	1,874,700.00	0.00	0.00	0.00	1,874,700.00
90 - Appropriated Fund Balance	350,300.00	679,676.00	0.00	0.00	0.00	679,676.00
<b>Revenue Total:</b>	<b>2,225,000.00</b>	<b>2,554,376.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,554,376.00</b>
<b>Expense</b>						
7401 - BIKE AND PEDESTRIAN CAPITAL	0.00	19,256.00	0.00	0.00	19,256.25	-0.25
7502 - STREET CAPITAL CONSTRUCTION	865,000.00	865,000.00	27,921.24	27,921.24	27,921.24	837,078.76
7504 - SIDEWALK CAPITAL CONSTRUCTION	205,000.00	209,159.00	0.00	0.00	4,158.50	205,000.50
7505 - PUBLIC WORKS CAPITAL EQUIPMENT	430,000.00	430,000.00	0.00	0.00	411,449.54	18,550.46
7806 - CATES FARM PARK	375,000.00	680,961.00	0.00	0.00	79,166.00	601,795.00
7807 - LAKE MICHAEL CAPITAL OUTLAY	350,000.00	350,000.00	10,560.00	10,560.00	28,000.00	322,000.00
<b>Expense Total:</b>	<b>2,225,000.00</b>	<b>2,554,376.00</b>	<b>38,481.24</b>	<b>38,481.24</b>	<b>569,951.53</b>	<b>1,984,424.47</b>
<b>Fund: 170 - General Capital Outlay Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>-38,481.24</b>	<b>-38,481.24</b>	<b>-569,951.53</b>	<b>569,951.53</b>



**Income Statement**

**For Fiscal: 2020-2021 Period Ending: 09/30/2020**

<b>Department;Type</b>	<b>Original Total Budget</b>	<b>Current Total Budget</b>	<b>MTD Activity</b>	<b>YTD Activity</b>	<b>YTD Activity + Encumbrances</b>	<b>Budget Remaining</b>
<b>Fund: 300 - Utility Fund</b>						
<b>Revenue</b>						
34 - Permits and fees	86,180.00	86,180.00	0.00	0.00	0.00	86,180.00
37 - Investment earnings	30,000.00	30,000.00	0.00	0.00	0.00	30,000.00
50 - Enterprise Revenues	6,529,505.00	6,529,505.00	606,809.88	1,958,540.59	1,958,540.59	4,570,964.41
90 - Appropriated Fund Balance	1,900,315.00	2,195,768.00	0.00	0.00	0.00	2,195,768.00
<b>Revenue Total:</b>	<b>8,546,000.00</b>	<b>8,841,453.00</b>	<b>606,809.88</b>	<b>1,958,540.59</b>	<b>1,958,540.59</b>	<b>6,882,912.41</b>
<b>Expense</b>						
8100 - Admin, Meters and Billing	1,289,656.00	1,301,529.00	266,157.72	294,873.22	403,015.55	898,513.45
8200 - Utility Maintenance	3,255,755.00	3,398,633.00	173,646.88	400,819.30	785,291.69	2,613,341.31
8280 - Engineering	300,000.00	300,000.00	18,915.78	31,672.78	300,000.00	0.00
8300 - Water Resource Recovery Facility	2,089,683.00	2,180,385.00	184,929.25	357,880.00	548,887.46	1,631,497.54
9300 - Utility Non-Departmental	1,610,906.00	1,660,906.00	0.00	663,407.00	663,407.00	997,499.00
<b>Expense Total:</b>	<b>8,546,000.00</b>	<b>8,841,453.00</b>	<b>643,649.63</b>	<b>1,748,652.30</b>	<b>2,700,601.70</b>	<b>6,140,851.30</b>
<b>Fund: 300 - Utility Fund Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>-36,839.75</b>	<b>209,888.29</b>	<b>-742,061.11</b>	<b>742,061.11</b>

**Income Statement**

**For Fiscal: 2020-2021 Period Ending: 09/30/2020**

<b>Department;Type</b>	<b>Original Total Budget</b>	<b>Current Total Budget</b>	<b>MTD Activity</b>	<b>YTD Activity</b>	<b>YTD Activity + Encumbrances</b>	<b>Budget Remaining</b>
<b>Fund: 370 - Utility Capital Outlay</b>						
<b>Revenue</b>						
80 - Transfers and Other Sources	575,000.00	625,000.00	0.00	0.00	0.00	625,000.00
90 - Appropriated Fund Balance	100,000.00	234,601.00	0.00	0.00	0.00	234,601.00
<b>Revenue Total:</b>	<b>675,000.00</b>	<b>859,601.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>859,601.00</b>
<b>Expense</b>						
8100 - Admin, Meters and Billing	175,000.00	309,601.00	0.00	0.00	0.00	309,601.00
8400 - Meter Changeout Project	500,000.00	500,000.00	0.00	438,951.76	438,951.76	61,048.24
8404 - ARBOR CREEK OUTFALL	0.00	50,000.00	0.00	0.00	0.00	50,000.00
<b>Expense Total:</b>	<b>675,000.00</b>	<b>859,601.00</b>	<b>0.00</b>	<b>438,951.76</b>	<b>438,951.76</b>	<b>420,649.24</b>
<b>Fund: 370 - Utility Capital Outlay Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-438,951.76</b>	<b>-438,951.76</b>	<b>438,951.76</b>

**Income Statement**

**For Fiscal: 2020-2021 Period Ending: 09/30/2020**

<b>Department;Type</b>	<b>Original Total Budget</b>	<b>Current Total Budget</b>	<b>MTD Activity</b>	<b>YTD Activity</b>	<b>YTD Activity + Encumbrances</b>	<b>Budget Remaining</b>
<b>Fund: 390 - Utility Capital Reserve</b>						
<b>Revenue</b>						
37 - Investment earnings	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00
50 - Enterprise Revenues	650,000.00	650,000.00	43,065.00	273,723.00	273,723.00	376,277.00
<b>Revenue Total:</b>	<b>652,500.00</b>	<b>652,500.00</b>	<b>43,065.00</b>	<b>273,723.00</b>	<b>273,723.00</b>	<b>378,777.00</b>
<b>Expense</b>						
8900 - UTILITY CAPITAL RESERVE	477,500.00	477,500.00	0.00	0.00	0.00	477,500.00
9302 - Transfers and Other Uses	175,000.00	175,000.00	0.00	0.00	0.00	175,000.00
<b>Expense Total:</b>	<b>652,500.00</b>	<b>652,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>652,500.00</b>
<b>Fund: 390 - Utility Capital Reserve Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>43,065.00</b>	<b>273,723.00</b>	<b>273,723.00</b>	<b>-273,723.00</b>
<b>Total Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>3,821,492.13</b>	<b>1,971,533.16</b>	<b>-1,910,963.91</b>	

**Fund Summary**

<b>Fund</b>	<b>Original Total Budget</b>	<b>Current Total Budget</b>	<b>MTD Activity</b>	<b>YTD Activity</b>	<b>YTD Activity + Encumbrances</b>	<b>Budget Remaining</b>
100 - General Fund	0.00	0.00	3,853,748.12	1,965,354.87	-433,722.51	433,722.51
170 - General Capital Outlay	0.00	0.00	-38,481.24	-38,481.24	-569,951.53	569,951.53
300 - Utility Fund	0.00	0.00	-36,839.75	209,888.29	-742,061.11	742,061.11
370 - Utility Capital Outlay	0.00	0.00	0.00	-438,951.76	-438,951.76	438,951.76
390 - Utility Capital Reserve	0.00	0.00	43,065.00	273,723.00	273,723.00	-273,723.00
<b>Total Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>3,821,492.13</b>	<b>1,971,533.16</b>	<b>-1,910,963.91</b>	



---

## AGENDA ITEM #4C

### Municipal Maintenance Agreement with NCDOT for Snow and Ice Removal

---

#### Meeting Date

January 4, 2021

---

#### Presenter

Wayne Pore, Public Works Director

---

#### Public Hearing

Yes  No

---

#### Summary

The Council will consider an agreement between the North Carolina Department of Transportation and the City of Mebane for snow and ice removal.

---

#### Background

For years the City has pretreated and plowed some of the most DOT streets in Mebane which are some of the most traveled like S. Fifth, S. Third, 119 North and Arrowhead Blvd. These DOT streets are not Bare Pavement streets like Interstate 40 and US 70 which results in a delayed time for DOT to plow. Greensboro has had a similar agreement with DOT for years and it works well. This agreement states that DOT will reimburse the City up to \$140,000 for staff labor, equipment and materials per year.

---

#### Financial Impact

DOT will reimburse the City of Mebane for the pre-treatment and snow removal on designated DOT streets within the City of Mebane up to \$140,000 annually.

---

#### Recommendation

Staff recommends approval of the Agreement.

---

#### Suggested Motion

I make a motion to approve the Agreement as presented.

---

#### Attachments

1. Agreement

NORTH CAROLINA  
ALAMANCE COUNTY

**MAINTENANCE AGREEMENT – SNOW AND ICE  
REMOVAL**

DATE: 12/16/2020

NORTH CAROLINA DEPARTMENT OF  
TRANSPORTATION

AND

WBS Elements: 7.200119

CITY OF MEBANE

THIS AGREEMENT is made and entered into on the last date executed below, by and between the North Carolina Department of Transportation, an agency of the State of North Carolina, hereinafter referred to as the "Department" and the City of Mebane, hereinafter referred to as the "Municipality".

**WITNESSETH:**

WHEREAS, this Agreement is between the Department and the Municipality regarding performance by the Municipality of winter weather maintenance of "Subject Roads and Rights of Way Snow and Ice Routes" on the State Highway System that are located within the Municipality and reimbursement for such performance; and

WHEREAS, the Municipality agrees to perform said winter weather maintenance and the Department agrees to reimburse the Municipality for such performance, subject to the conditions hereinafter set forth; and

WHEREAS, the intent of the Department is to supplement its efforts regarding the roads for which it has legal responsibility under G.S 160A-297, for the benefit of the Municipality and the Department.

NOW, THEREFORE, the parties hereto, each in consideration of the promises and undertakings of the other as herein provided, do hereby covenant and agree, each with the other, as follows:

1. The Project consists of winter weather maintenance of "Subject Roads and Rights of Way Snow and Ice Routes" on the State Highway System, as further identified below. For purposes of this Agreement, winter weather maintenance is defined as follows:

During the threat of, or in case of actual, snow and ice accumulation, the Municipality provides:

- (A) Plowing - snow pushing with rolling stock
- (B) Brine Application – with rolling stock
- (C) Salt Application – Salt and or Salt/Sand mixture with rolling stock
- (D) Motor Grader – snow pushing with motor grader equipment

2. Deployment of these services will be cooperatively coordinated and communicated between the Department's Maintenance Staff and the Municipality. The Municipality will give the same priority to winter weather maintenance of Subject Roads and Rights of Way Snow and Ice Routes that it gives Municipal owned thoroughfare streets.
3. The Municipality, and/or its contractors, provides for the winter weather maintenance of the Subject Roads and Rights of Way Snow and Ice Routes, which for purposes of this Agreement are, initially, those roads and adjacent rights of way that are shown on the attached Exhibit "A".
4. Any contract entered into with another party to perform work associated with the requirements of this Agreement shall contain appropriate provisions regarding the utilization of Minority Businesses and Women Businesses as required by G.S 136-28.4 and the North Carolina Administrative Code. The Department provided the appropriate provisions to be contained in those contracts. Those provisions are available on the Department's website at:  
<http://www.ncdot.org/doh/preconstruct/ps/contracts/sp/2006sp/municipal.html>
  - (A) No advertisement will be made nor any contract entered into for services to be performed as part of this Agreement without prior written approval of the advertisement or contents of the contract by the Department.
  - (B) Failure to comply with these requirements will result in funding being withheld until such time as these requirements are met.
5. To maintain efficient deployment of services, the Municipality's snow and ice routes may include both State Highway System roads and municipally owned roads. Services provided under this Agreement may be quantified by the Municipality by identification of that percentage of service on each snow and ice route that is applicable to this Agreement. Services for only that portion of the snow and ice routes that were performed on State Highway System roads as identified by the listing of Subject Roads and Rights of Way Snow and Ice Routes are shown on the attached Exhibit A.
6. The Department shall reimburse the Municipality for the actual cost of labor, materials, and equipment up to \$140,000 per year unless written authorization is received from the Department. The Municipality may submit a quarterly invoice to the Department's Division Engineer. The invoice shall be itemized by date, snow and ice route, personnel, labor, equipment, purchased services and materials. Some materials such as salt may be provided by the Department and the cost shall be deducted from the invoice. Reimbursement shall be made upon approval of said invoice by the Department's Division Engineer and Financial Management Division.

- (A) The Department shall reimburse the Municipality within thirty (30) days after receipt for the costs incurred in furnishing personnel, labor, equipment, purchased services and materials for the work performed.
  - (B) The invoice shall be itemized by date, snow and ice route, and personnel, labor, equipment, purchased services and materials.
  - (C) The Municipality, and or its agent, shall maintain adequate records and documentation to support the work performed under this Agreement and shall permit free access to its records by official representatives of the State of North Carolina. Furthermore, the Municipality, or its agent, shall maintain all pertinent records and documentation for a period of not less than five (5) years following the close of the fiscal year during which the services were performed.
7. Reimbursement shall be calculated by the Municipality and invoiced to the Department as follows:
- (A) Labor Cost: Actual hourly salary cost of the Municipality staff individual(s) times actual hours worked on Subject Roads and Rights of Way Snow and Ice Routes.
  - (B) Payroll additive as a percentage of Labor Cost from a Payroll Additive prescribed by the Department in effect at the time of service.
  - (C) Actual material costs as updated by the Municipality to reflect actual annual contract commodity unit pricing times the estimated quantity used on the Subject Roads and Rights of Way Snow and Ice Routes.
  - (D) An administrative charge of ten percent (10%) of the total of Labor, Payroll Additive and Material Cost.
  - (E) Equipment cost for each piece of equipment utilized at hourly rates published by Federal Emergency Management Agency (FEMA), times the actual hours of equipment usage on Subject Roads and Rights of Way Snow and Ice Routes.
  - (F) Actual cost of purchased services as provided where utilized on Subject Roads and Rights of Way Snow and Ice Routes.
8. This Agreement shall be for a period of one (1) year from the date of execution of this Agreement. At the end of the year, the results may be reviewed by the Department and the Municipality and extended in writing for one-year increments, incorporating any mutually agreed upon cost adjustments. Any extensions will be contingent upon the approval of NCDOT funds by the General Assembly. The Department and/or the Municipality reserve the right to cancel this Agreement with a thirty (30) day written notice to the opposite party.



## **ADDITIONAL PROVISIONS**

9. It is the policy of the Department not to enter into any Agreement with another party that has been debarred by any government agency (Federal or State). The Municipality certifies, by signature of this Agreement, that neither it nor its agents or contractors are presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from participation in this transaction by a Federal or State Department or Agency.
10. The Department shall not be liable and shall be held harmless from any and all claims that might arise on account of the Municipality's negligence and/or responsibilities under the terms of this agreement and/or project.
11. Any modification to this Agreement will be agreed upon in writing by all parties prior to being implemented. A Supplemental Agreement is not required.
12. This Agreement is solely for the benefit of the Department and the Municipality and is not for the benefit of any other persons or any entities, and no other persons or entities shall have any rights, claims, or entitlements under this Agreement.
13. The other party to this Agreement shall comply with Title VI of the Civil Rights Act of 1964 (Title 49 CFR, Subtitle A, Part 21) and related nondiscrimination authorities. Title VI and related authorities prohibit discrimination on the basis of race, color, national origin, disability, gender, and age in all programs or activities of any recipient of Federal assistance.
14. A copy or facsimile copy of the signature of any party shall be deemed an original with each fully executed copy of the Agreement as binding as an original, and the parties agree that this Agreement can be executed in counterparts, as duplicate originals, with facsimile signatures sufficient to evidence an agreement to be bound by the terms of the Agreement.
15. By Executive Order 24, issued by Governor Perdue, and N.C. G.S. § 133-32, it is unlawful for any vendor or contractor ( i.e. architect, bidder, contractor, construction manager, design professional, engineer, landlord, offeror, seller, subcontractor, supplier, or vendor), to make gifts or to give favors to any State employee of the Governor's Cabinet Agencies (i.e., Administration, Commerce, Correction, Crime Control and Public Safety, Cultural Resources, Environment and Natural Resources, Health and Human Services, Juvenile Justice and Delinquency Prevention, Revenue, Transportation, and the Office of the Governor).

IT IS UNDERSTOOD AND AGREED that the approval of the project by the Department is subject to the conditions of this Agreement.

IN WITNESS WHEREOF, this Agreement has been executed, in duplicate, the day and year heretofore set out, on the part of the Department and the Municipality by authority duly given.

ATTEST:

CITY OF MEBANE

BY: \_\_\_\_\_

BY: \_\_\_\_\_

TITLE: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

N.C.G.S. § 133-32 and Executive Order 24 prohibit the offer to, or acceptance by, any State Employee of any gift from anyone with a contract with the State, or from any person seeking to do business with the State. By execution of any response in this procurement, you attest, for your entire organization and its employees or agents, that you are not aware that any such gift has been offered, accepted, or promised by any employees of your organization.

Federal Tax Identification Number

\_\_\_\_\_

(SEAL)

Remittance Address:

City of Mebane

\_\_\_\_\_

\_\_\_\_\_

DEPARTMENT OF TRANSPORTATION

BY: \_\_\_\_\_

(CHIEF ENGINEER)

DATE: \_\_\_\_\_

PRESENTED TO BOARD OF TRANSPORTATION ITEM O: \_\_\_\_\_

**Exhibit A – Snow and Ice Routes within City of Mebane Municipal Limits**

<u>State Road Number</u>	<u>Local Road Name</u>	<u>Lane Miles</u>
2657	Sen. Ralph Scott Parkway	4.77
1981	Trollingwood Hawfields Road	0.68
2126	Mebane Oaks Road	5.05
2186	Brundage Lane	0.82
2210	Forest Oaks Lane	0.31
2187	Wilson Road	2.43
2034	Cameron Lane	0.35
2033	Arrowhead Boulevard	4.60
1961 1992	South Eighth Street	2.16
1962	S. Third Street Extension	4.29
1962	South Third Street	4.37
1963	West Holt Street	3.12
1978	Mebane Airport Road	0.78
1958	East Washington Street	2.20
1301	East Oakwood Street	2.80
1381	S. Eleventh Street	0.73
1146	Mattress Factory Road	1.56
1306	North Ninth Street	0.64
1305	East Graham Street	0.17
1306	Lebanon Road	3.36
119	South Fifth Street	4.00
	North Second Street	0.30
	West Graham Street	0.15
	North First Street	3.62
1952	West Carr Street	0.80
1996	West Stagecoach Road	2.39
1376	Stagecoach Road	0.62
1980	Holmes Road	0.71
<b>Total Lane Mileage</b>		<b>63.21</b>



---

## AGENDA ITEM # 4D

### Renewal of the Interlocal Agreement with GoTriangle and Part

---

#### Meeting Date

January 4, 2021

---

#### Presenter

Chris Rollins, Assistant City Manager

---

#### Public Hearing

Yes  No

---

#### Summary

This is the 4<sup>th</sup> one-year renewal of this Interlocal Agreement Extension Amendment originally approved by Council January 2015. This agreement allows Research Triangle Regional Public Transportation Authority (GoTriangle) and Piedmont Authority for Regional Transportation (PART) for continuation to provide, operate, fund and maintain public bus services operating between the Mebane and Orange and Durham Counties known as the "Orange-Durham Express Route" (ODX Route) and between the Mebane and Guilford, Alamance, and Orange Counties known as the "Alamance-Burlington Express Route" (Route 4) from the Cone Health MedCenter Mebane park and ride lot.

---

#### Background

We have a separate agreement with Cone Health to use their parking lot for the park and ride service provided and funded by GoTriangle and PART. Both the ODX Route and Route 4 have been very successful and continue to grow every year. The ODX Route also has a stop in front of the Glendel Stephenson Municipal Building.

---

#### Financial Impact

N/A

---

#### Recommendation

Staff recommends that Council approve the 4<sup>th</sup> one-year renewal.

---

#### Suggested Motion

I make a motion to approve the Interlocal Agreement Extension Amendment with GoTriangle and PART.

---

#### Attachments

1. Interlocal Agreement Extension Amendment

Links: ODX Route <https://gotriangle.org/maps-schedules/gotriangle/odx>

Route 4 <https://www.partnc.org/170/Route-4>

GoTriangle Contract No. 15-014

This **INTERLOCAL AGREEMENT EXTENSION AMENDMENT** ("Amendment") is entered into this \_\_\_\_\_ day of \_\_\_\_\_, 2020, by and between **RESEARCH TRIANGLE REGIONAL PUBLIC TRANSPORTATION AUTHORITY**, d/b/a GoTriangle ("GoTriangle"), located at 4600 Emperor Boulevard, Suite 100, Durham, North Carolina, **PIEDMONT AUTHORITY FOR REGIONAL TRANSPORTATION**, located at 107 Arrow Road, Greensboro, North Carolina 27409 ("PART") and **CITY OF MEBANE**, located at 106 E. Washington Street, Mebane, North Carolina 27302 ("CITY"). GoTriangle, PART and CITY may be individually referred to herein as "Party" and collectively referred to as "Parties."

WHEREAS, the Parties originally entered into an **INTERLOCAL AGREEMENT FOR PUBLIC BUS SERVICE IN MEBANE** ("Agreement") on the 12<sup>th</sup> day of January, 2015, as amended further by Amendments in 2017, 2018 and 2019 whereby the Parties agreed to provide, operate, fund and maintain public bus services operating between the CITY and Orange and Durham Counties known as the "Orange-Durham Express Route" (hereinafter "ODX Route") and between the CITY and Guilford, Alamance, and Orange Counties known as the "Alamance-Burlington Express Route" (hereinafter "Route 4").

NOW THEREFORE, for good and valuable consideration, the amount and sufficiency of which is hereby acknowledged by the Parties, the Parties agree as follows:

1. **Extension of Term of Agreement.** The Parties agree to extend and continue the term and duration of the above described Agreement, and incorporate herein by reference all of the applicable terms and conditions of said Agreement except to the extent that certain terms are specifically amended herein. Said Agreement shall extend for an additional term, commencing on the 1<sup>st</sup> day of January, 2021 and expiring on June 30, 2022, unless renewed or extended pursuant to the terms and conditions set forth in said Agreement.
2. Except as specifically amended herein, all other terms, provisions and conditions of the Agreement, as previously amended and modified, shall remain in full force and effect and are hereby ratified and confirmed by the Parties. In the event there is a conflict or ambiguity between the terms, provisions and conditions of the Agreement, as previously amended and modified, and this Extension Amendment, this Extension Amendment shall control.

**RESEARCH TRIANGLE REGIONAL PUBLIC TRANSPORTATION AUTHORITY**

\_\_\_\_\_  
Charles E. Lattuca, President & CEO

\_\_\_\_\_  
Date

Approved as to Legal Form:

\_\_\_\_\_  
Shelley Curran, General Counsel

\_\_\_\_\_  
Date

This instrument has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act:

\_\_\_\_\_  
Saundra Freeman, CFO, Director of Financial  
and Administrative Services

\_\_\_\_\_  
Date

**PIEDMONT AUTHORITY FOR REGIONAL TRANSPORTATION**



\_\_\_\_\_  
Scott W. Rhine, Executive Director

12-7-20

\_\_\_\_\_  
Date

This instrument has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act:



\_\_\_\_\_  
Connie Conklin, CPA, CFO, Director of Finance  
and Administrative Services

12-9-2020

\_\_\_\_\_  
Date

**CTY OF MEBANE**

\_\_\_\_\_  
David Cheek, City Manager

\_\_\_\_\_  
Date

Approved as to Legal Form:

\_\_\_\_\_  
Lawson Brown, City Attorney

\_\_\_\_\_  
Date

This instrument has been pre-audited in the manner required by the Local Government Budget and Fiscal Act:

\_\_\_\_\_  
Jeanne Tate

\_\_\_\_\_  
Date

## AGENDA ITEM #5A

Ordinance to Extend the Corporate Limits-  
~~6019~~ 6016 West Ten Road

### *Continuance Requested*

*Same Property but address was corrected on plat by surveyor*

#### Meeting Date

January 4, 2021

#### Presenter

Lawson Brown, City Attorney

#### Public Hearing

Yes  No

#### Summary

The Council will consider the approval of an Ordinance to Extend the Corporate Limits as the next step in the annexation process. This is a non-contiguous satellite annexation containing approximately 47.502 acres located at ~~6019~~ 6016 West Ten Road in Orange County. *The applicant is requesting a continuance of the public hearing to the February 1, 2021 meeting.*

#### Background

At the November 2, 2020 Council Meeting, Council accepted the petition for annexation and the Clerk's certificate of sufficiency and adopted a Resolution setting a date of Public Hearing for December 7, 2020 to consider approval of extending Mebane's corporate limits. The Public Hearing Notice was properly advertised.

*At the November 9, 2020, meeting, the Mebane Planning Board voted unanimously to continue the discussion on the conditional rezoning request for this property to allow for the completion of a Traffic Impact Analysis (TIA), as required by the Mebane Unified Development Ordinance. Upon completion of the TIA, staff findings can be completed for the project and the Planning Board is expected to recommend an action to the City Council at their December 14, 2020, meeting. The public hearings for both the annexation and rezoning requests can were to be be jointly considered at the January 4, 2020, City Council meeting, however the applicant has requested a continuance of the public hearing until the February 1, 2021 meeting.*

#### Financial Impact

The property and improvements will be added to the ad valorem tax base for the City once the property is annexed as determined by the state statute.

#### Recommendation

Staff recommends adoption of an Ordinance to Extend the Corporate Limits of the City of Mebane, North Carolina.

#### Suggested Motion

I make a motion to continue the public hearing until the February 1, 2021 Council meeting.

#### Attachments

1. Ordinance
2. Map



AN ORDINANCE TO EXTEND THE CORPORATE LIMITS  
OF THE CITY OF MEBANE, NORTH CAROLINA

*Mail after recording to: City of Mebane, Attn: City Clerk, 106 E. Washington Street, Mebane, NC 27302*

Ordinance No. 139

WHEREAS, the City Council has been petitioned under G.S. 160A-58.1 to annex the area described below; and

WHEREAS, the City Council has by resolution directed the City Clerk to investigate the sufficiency of the petition; and

WHEREAS, the City Clerk has certified the sufficiency of the petition and a public hearing on the question of this annexation was held at the Mebane Municipal Building at 6:00 p.m. on January 4, 2021 after due notice by the Mebane Enterprise on November 25, 2020; and

WHEREAS, the City Council finds that the area described therein meets the standards of G.S. 160A-58.1 (b), to wit:

- a. The nearest point on the proposed satellite corporate limits is not more than three (3) miles from the corporate limits of the City;
- b. No point on the proposed satellite corporate limits is closer to another municipality than to the City;
- c. The area described is so situated that the City will be able to provide the same services within the proposed satellite corporate limits that it provides within the primary corporate limits;
- d. No subdivision, as defined in G.S. 160A-376, will be fragmented by this proposed annexation;

WHEREAS, the City Council further finds that the petition has been signed by all the owners of real property in the area who are required by law to sign; and

WHEREAS, the City Council further finds that the petition is otherwise valid, and that the public health, safety and welfare of the City and of the area proposed for annexation will be best served by annexing the area described;

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Mebane, North Carolina that:

Section 1. By virtue of the authority granted by G.S. 160A-58.2, the following described non-contiguous territory is hereby annexed and made part of the City of Mebane, as of January 4, 2021:

LYING AND BEING SITUATE IN CHEEKS TOWNSHIP, ORANGE COUNTY, NORTH CAROLINA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT A COMPUTED POINT (POB) LOCATED IN THE CENTERLINE OF WEST TEN ROAD (SR 1144) HAVING NORTH CAROLINA GRID COORDINATES OF NORTH 844602.1913' EAST 1933898.4199' AND BEING LOCATED S77° 19' 40"E 200.01 FEET FROM THE CENTERLINE INTERSECTION WITH BUCKHORN ROAD (SR 1114); THENCE FROM THE POB ALONG THE CENTERLINE OF WEST TEN ROAD THE FOLLOWING SEVEN COURSES: (1) S80°43'47"E 119.69 FEET TO A COMPUTED POINT; (2) S84°05'37"E 120.08 FEET TO A COMPUTED POINT; (3) S87°41'03"E 119.99 FEET TO A COMPUTED POINT; (4) S89°50'33"E 119.99 FEET TO A COMPUTED POINT; (5) N89°29'03"E 413.49 FEET TO A COMPUTED POINT; (6) N89°19'05"E 200.00 FEET TO A COMPUTED POINT; (7) N87°39'25"E 105.78 FEET TO A COMPUTED POINT; THENCE LEAVING THE CENTERLINE OF THE ROAD S09°40'05"E 31.23 FEET TO A PINCHED IRON PIPE ON THE SOUTHERN 60' PUBLIC RIGHT OF WAY OF WEST TEN ROAD AND BEING THE COMMON CORNER WITH NOW OF FORMERLY DAVID THOMAS SR SQUIRES AND RUBY L SQUIRES DEED BOOK 1492, PAGE 366; THENCE ALONG THE COMMON LINE WITH SQUIRES S09° 40' 05"E 1,778.17 FEET TO A PINCHED IRON PIPE THE COMMON CORNER WITH THE HOLGER JOHANN SUBDIVISION AS SHOWN ON PLAT BOOK 106, PAGE 171; THENCE ALONG THE HOLGER COMMON LINE N89° 43' 20"W 977.08 FEET TO A 1/2" IRON PIPE THE COMMON CORNER WITH DORIS DOBY DEED BOOK 210, PG. 478 LOCATED IN THE COMMON LINE WITH MARY H HRS COPELAND; THENCE ALONG THE DORIS DOBY COMMON LINE N15° 56' 53"W 572.87 FEET TO A 1/2" IRON PIPE THE COMMON CORNER WITH ANNA DOBY DEED BOOK 210, PG. 479; THENCE ALONG THE ANNA DOBY COMMON LINE N29° 05' 43"W 692.92 FEET TO A 1/2" IRON PIPE; THENCE S73°40'10"W 36.02 FEET TO A 1/2" IRON PIPE A COMPUTED POINT ON THE EASTERN 60' PUBLIC RIGHT OF WAY OF BUCKHORN ROAD; THENCE S73°40'10"W 30.06 FEET TO A COMPUTED POINT LOCATED IN THE CENTERLINE OF BUCKHORN ROAD; THENCE ALONG THE CENTERLINE OF BUCKHORN ROAD N12° 47' 41"W 511.57 FEET TO A COMPUTED POINT; THENCE LEAVING THE CENTERLINE S77°20'44"E 33.22 FEET TO A 3/4" IRON PIPE LOCATED ON THE EASTERN RIGHT OF WAY OF BUCKHORN ROAD AND BEING THE COMMON CORNER WITH JOSE A BOCANEGRA DEED BOOK 6117, PAGE 396; THENCE ALONG THE BOCANEGRA COMMON LINE THE FOLLOWING TWO COURSES: (1) S77°20'44"E 166.92 FEET TO A COMPUTED POINT NEAR AN EXISTING 18" CEDAR TREE; (2) N12°37'38"W 185.45 FEET TO A BENT IRON PIPE LOCATED ON THE SOUTHERN RIGHT OF WAY WEST TEN ROAD; THENCE N12°37'38"W 32.43 FEET TO THE POB; CONTAINING 2,069,201 SQUARE FEET OR 47.502 ACRES.

Section 2. Upon and after January 4, 2021 the above-described territory and its citizens and property shall be subject to all debts, laws, ordinances and regulations in force in the City of Mebane and shall be entitled to the same privileges and benefits as other parts of the City of Mebane. Said territory shall be subject to municipal taxes according to G.S. 160A-58.10.

Section 3. The Mayor of the City of Mebane shall cause to be recorded in the office of the Register of Deeds of Orange County, and in the office of the Secretary of State at Raleigh, North Carolina, an accurate map of the annexed territory, described in Section 1 above, together with a duly certified copy of this ordinance. Such a map shall also be delivered to the Alamance County Board of Elections, as required by G.S. 163-288.1.

Adopted this 4<sup>th</sup> day of January, 2021.

\_\_\_\_\_  
Ed Hooks, Mayor

ATTEST:

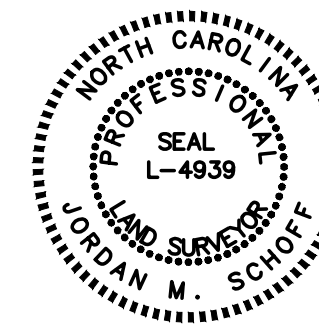
APPROVED AS TO FORM:

\_\_\_\_\_  
Stephanie W. Shaw, City Clerk

\_\_\_\_\_  
Lawson Brown, City Attorney

# SURVEYOR CERTIFICATION

I, JORDAN M. SCHOFF, PLS. CERTIFY THAT THIS PLAT WAS DRAWN UNDER MY SUPERVISION FROM AN ACTUAL SURVEY MADE UNDER MY SUPERVISION (DEED DESCRIPTION RECORDED IN BOOK 6625, PAGE 582, etc); THAT THE BOUNDARIES NOT SURVEYED ARE CLEARLY INDICATED AS DRAWN FROM INFORMATION FOUND IN REFERENCES SHOWN; THAT THE RATIO OF PRECISION AS CALCULATED IS 1:10,000+; THAT THIS PLAT WAS PREPARED IN ACCORDANCE WITH G. S. 47-30 AS AMENDED. WITNESS MY ORIGINAL SIGNATURE, LICENSE NUMBER AND SEAL THIS 18TH DAY OF DECEMBER, A.D., 2020.



DocuSigned by:  
 Jordan M. Schoff  
 JORDAN M. SCHOFF  
 PROFESSIONAL LAND SURVEYOR  
 LICENSE NUMBER L-4939

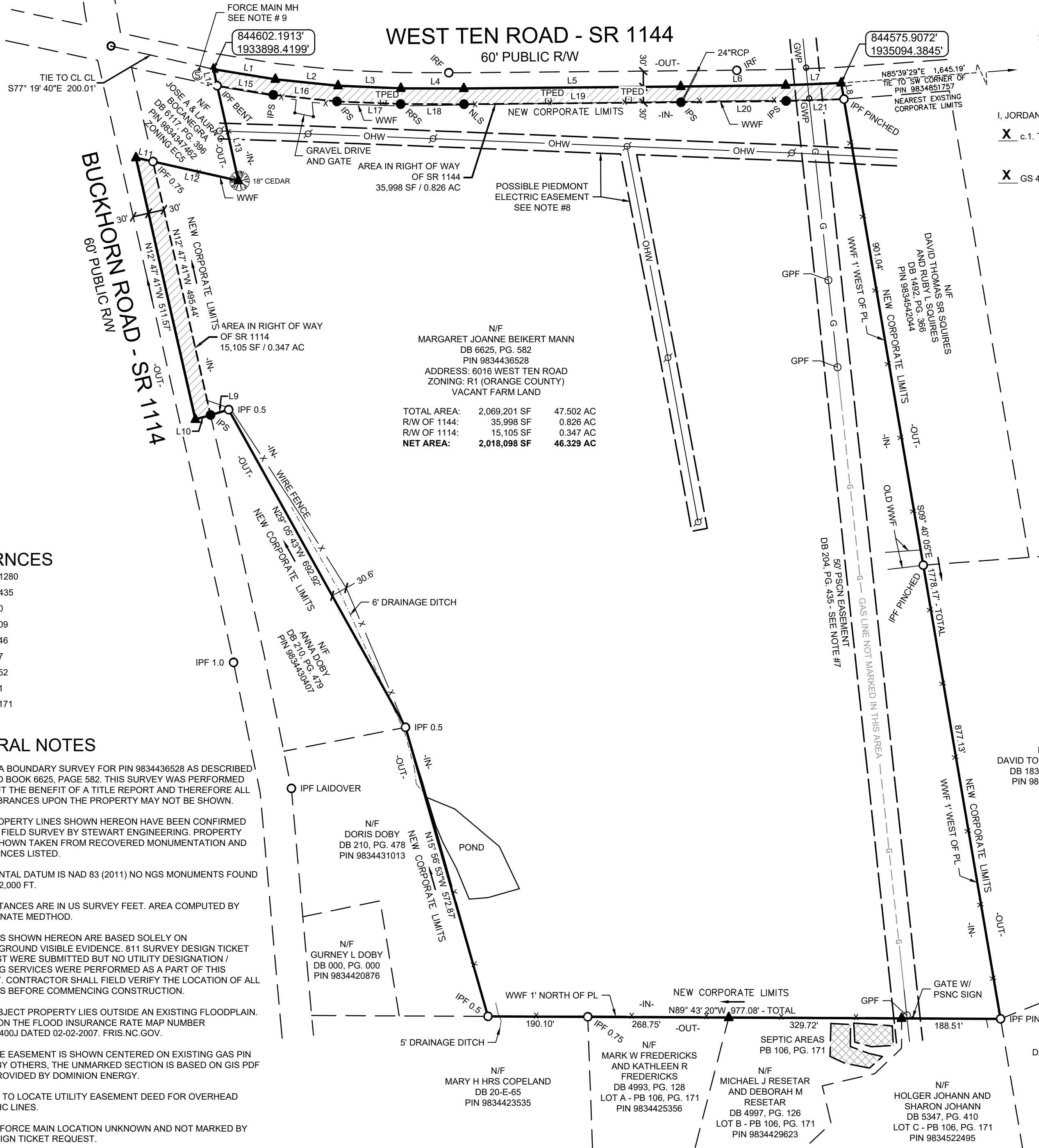
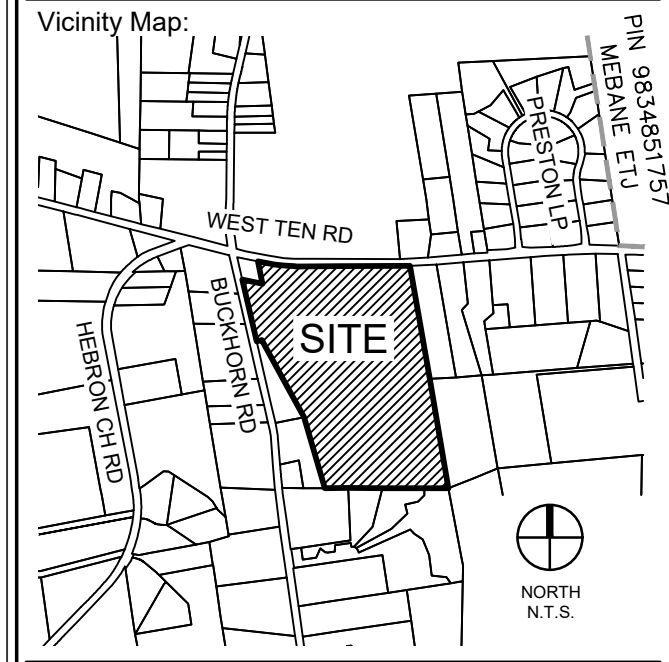
I, JORDAN M. SCHOFF, PROFESSIONAL LAND SURVEYOR L-4939, HEREBY CERTIFY:  
 c.1. THAT THE SURVEY IS OF AN EXISTING PARCEL OR PARCELS OF LAND OR ONE OR MORE EXISTING EASEMENTS AND DOES NOT CREATE A NEW STREET OR CHANGE AN EXISTING STREET.  
 GS 47-30 (j)

DocuSigned by:  
 Jordan M. Schoff  
 JORDAN M. SCHOFF  
 PROFESSIONAL LAND SURVEYOR  
 LICENSE NUMBER L-4939

# STEWART

5410 OLD POOLE RD  
 RALEIGH, NC 27610  
 T 919.380.8750

FIRM LICENSE #: C-1051  
 www.stewartinc.com  
 PROJECT #: C20047



N/F  
 MARGARET JOANNE BEIKERT MANN  
 DB 6625, PG. 582  
 PIN 9834436528  
 ADDRESS: 6016 WEST TEN ROAD  
 ZONING: R1 (ORANGE COUNTY)  
 VACANT FARM LAND

TOTAL AREA: 2,069,201 SF 47.502 AC  
 R/W OF 1144: 35,998 SF 0.826 AC  
 R/W OF 1114: 15,105 SF 0.347 AC  
**NET AREA: 2,018,098 SF 46.329 AC**

LINE	BEARING	DISTANCE
L1	S80°43'47"E	119.69'
L2	S84°05'37"E	120.08'
L3	S87°41'03"E	119.99'
L4	S89°50'33"E	119.99'
L5	N89°29'03"E	413.49'
L6	N89°19'05"E	200.00'
L7	N87°39'25"E	105.78'
L8	S09°40'05"E	31.23'
L9	S73°40'10"W	36.02'
L10	S73°40'10"W	30.06'
L11	S77°20'44"E	33.22'
L12	S77°20'44"E	166.92'
L13	N12°37'38"W	185.45'
L14	N12°37'38"W	32.43'
L15	S80°46'40"E	108.48'
L16	S84°05'37"E	121.90'
L17	S87°41'03"E	121.50'
L18	S89°50'33"E	120.73'
L19	N89°29'03"E	413.71'
L20	N89°19'05"E	200.48'
L21	N88°09'58"E	110.20'

## LEGEND

- IPF IRON PIPE FOUND
- IPS IRON PIPE SET
- RRS RR SPIKE SET
- NLS NAIL SET
- ▲ CALCULATED POINT
- GWP GAS MARKER
- GPF GAS PIN FLAG (BY OTHERS)
- UTILITY POLE
- TPED TEL-COM PEDESTAL
- SEWER MANHOLE
- X— WIRE FENCE
- OHW— OVERHEAD WIRES
- G— UNDERGROUND GAS LINE
- WWF— WIRE FENCE

## REFERENCES

- DB 254, PG. 1280
- DB 204, PG. 435
- PB 5, PG. 140
- PB 39, PG. 109
- PB 71, PG. 146
- PB 80, PG. 37
- PB 93, PG. 152
- PB 96, PG. 41
- PB 106, PG. 171

## GENERAL NOTES

- THIS IS A BOUNDARY SURVEY FOR PIN 9834436528 AS DESCRIBED BY DEED BOOK 6625, PAGE 582. THIS SURVEY WAS PERFORMED WITHOUT THE BENEFIT OF A TITLE REPORT AND THEREFORE ALL ENCUMBRANCES UPON THE PROPERTY MAY NOT BE SHOWN.
- THE PROPERTY LINES SHOWN HEREON HAVE BEEN CONFIRMED FROM A FIELD SURVEY BY STEWART ENGINEERING. PROPERTY LINES SHOWN TAKEN FROM RECOVERED MONUMENTATION AND REFERENCES LISTED.
- HORIZONTAL DATUM IS NAD 83 (2011) NO NGS MONUMENTS FOUND WITHIN 2,000 FT.
- ALL DISTANCES ARE IN US SURVEY FEET. AREA COMPUTED BY COORDINATE METHOD.
- UTILITIES SHOWN HEREON ARE BASED SOLELY ON ABOVE-GROUND VISIBLE EVIDENCE. 811 SURVEY DESIGN TICKET REQUEST WERE SUBMITTED BUT NO UTILITY DESIGNATION / MARKING SERVICES WERE PERFORMED AS A PART OF THIS SURVEY. CONTRACTOR SHALL FIELD VERIFY THE LOCATION OF ALL UTILITIES BEFORE COMMENCING CONSTRUCTION.
- THE SUBJECT PROPERTY LIES OUTSIDE AN EXISTING FLOODPLAIN. BASED ON THE FLOOD INSURANCE RATE MAP NUMBER 3710983400J DATED 02-02-2007. FRIS.NC.GOV.
- GAS LINE EASEMENT IS SHOWN CENTERED ON EXISTING GAS PIN FLAGS BY OTHERS, THE UNMARKED SECTION IS BASED ON GIS PDF PLOT PROVIDED BY DOMINION ENERGY.
- UNABLE TO LOCATE UTILITY EASEMENT DEED FOR OVERHEAD ELECTRIC LINES.
- SEWER FORCE MAIN LOCATION UNKNOWN AND NOT MARKED BY 811 DESIGN TICKET REQUEST.
- TELE-COMM LINES WERE NOT MARKED BY 811 DESIGN TICKET REQUEST.

Title:  
**NON-CONTIGUOUS VOLUNTARY ANNEXATION PLAT (SATELLITE) FOR CITY OF MEBANE: MARGARET JOANNE BEIKERT MANN 6016 WEST TEN ROAD**  
 CHEEKS TOWNSHIP, MEBANE  
 ORANGE COUNTY, NORTH CAROLINA  
 DATE: 09-08-2020 SCALE: 1" = 150'

Revisions:

No.	Date	Description
01	10-23-2020	MEBANE COMMENTS
02	10-27-2020	MEBANE COMMENTS
03	12-18-2020	MEBANE COMMENTS

Project number: C20047 Sheet:  
 Date: 09-08-2020  
 Drawn by: JMS  
 Checked by: CRD

# 1 of 1

G:\Projects\2020\C20047 - West 10 Industrial\DWG\C20047\_BNDY.dwg Dec 18, 2020 - 10:10am



## AGENDA ITEM #5B

### Buckhorn Area Plan

#### Presenter

Cy Stober, Development Director

#### Applicant

N/A

#### Public Hearing

Yes  No

#### Summary & Background

Per discussion at the December 7, 2020, City Council public hearing, staff has prepared two alternatives for consideration in adopting the “Buckhorn Area Plan” with revisions, and, consequently, amending the City’s Comprehensive Land Development Plan *Mebane By Design*. Both alternatives are included with the attachments.

The Buckhorn Economic Development District (BEDD) was dedicated as a development district by the City of Mebane and Orange County in 2011 to include a variety of manufacturing, wholesale, distribution, retail and service uses. The existing BEDD is located in the western portion of Orange County just off Interstate 85/40 Exit 157 and includes approximately 900 acres of developable land. It is featured in the City’s Comprehensive Land Development Plan (CLP) *Mebane By Design* as G-2 Industrial (V) Primary Growth Area and recommended to “*Maximize non-residential use and discourage further single-family developments. Multi-family or workforce housing in close proximity to the current and future industrial land uses will be encouraged to minimize commuting concerns, especially traffic congestion. Encourage low water user and incentivize the employment of local residents at any new industries developed in this area.*”

In December 2019, the Mebane City Council, at the recommendation of the Planning Board, annexed and zoned two properties to M-2 (“Light Manufacturing”) that lay outside but adjacent to the CLP’s geographic scope, with the rationale that the action was consistent with the goals and objections of the CLP. Per North Carolina General Statutes, the City has an obligation to revise its adopted plans to reflect Council actions. *At minimum, the Comprehensive Land Development Plan Mebane By Design must be amended to reflect the actions of Council, expanding the Plan’s Future Growth Area and Primary Growth Areas to include these properties that are currently beyond its scope.*

This study expands the boundaries of the original BEDD in order to utilize the land most suitable for economic development, especially reasonable or potential access to infrastructure, including these two newly-annexed properties. If acted upon by the City, the study area and the plan’s

recommendations will be integrated into an amended CLP to revise its Future Growth Area and G-2 Industrial (V) Primary Growth Area, “Part of BEDD and North of US-70.”

Due to the covid-19 pandemic, public engagement efforts have been entirely online and digital, though the public was notified about the BAP, as required by NC General Statutes and the City’s Unified Development Ordinance. The project has a dedicated website accessible through [www.ptrc.org/buckhorn](http://www.ptrc.org/buckhorn) that allows for commenting and features an interactive GIS map. A 2-hour public meeting was held on November 10, 2020, after the Planning Board meeting, and had roughly 25 attendees and more than 40 live viewers and over 160 views on the City’s YouTube livestream. The BAP was revised based upon public feedback and those changes are identified in the draft provided to Council.

---

### Financial Impact

No direct impacts. The municipal utilities have already been extended to the area through a Utility Service Agreement between the City and Orange County. Use of these services will generate revenue to serve properties annexed into the City, including the maintenance of utility lines.

---

### Recommendation

*Per discussion at the December 7, 2020, City Council meeting, the staff is recommending the minimum action of Council to amend the City’s Comprehensive Land Development Plan Mebane By Design to expand its geographic scope and that of G-2 Industrial (V) Growth Area to include the properties shown in “Buckhorn Area Plan Revision 2.” The Buckhorn Area Plan is recommended to be accepted as guidance, but action delayed until it is formally presented to the Orange County Board of Commissioners for their discussion and an interjurisdictional dialogue.*

---

### Suggested Motions

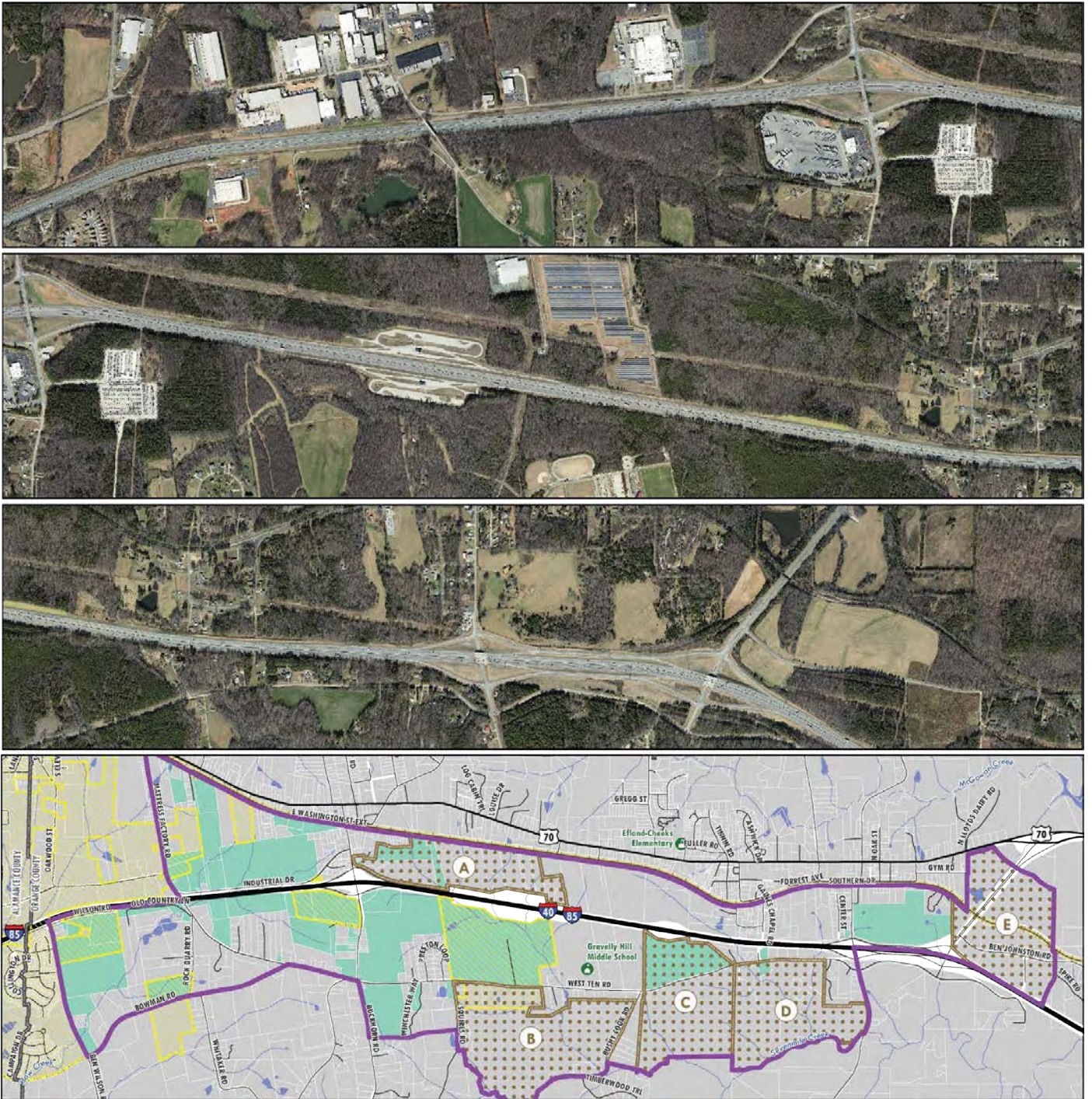
1. Motion to **accept for guidance** the *Buckhorn Area Plan* and its recommendations **as they relate to properties in the City’s Comprehensive Land Development Plan Mebane by Design**.
2. Motion to **amend the City’s Comprehensive Land Development Plan Mebane By Design** to integrate the *Buckhorn Area Plan Revision 2 map*, particularly the revision of the City’s Future Growth Area and the boundaries of the G-2 Industrial (V) Primary Growth Area. The goals and objectives of *Mebane By Design* will hereby apply to this area, notably:
  - ❑ Growth Management 1.7 “Continue to support industrial development at existing industrial parks near I-40/85”

---

### Attachments

1. *Buckhorn Area Plan*

2. Public comments provided between the November 10 Public Meeting and November 30
3. Buckhorn Area Plan Revision 1: “Medline South”, 6016 West Ten Road, Focus Area A, & Focus Area B
4. Buckhorn Area Plan Revision 2: “Medline South”, 6016 West Ten Road, & Focus Area A



# BUCKHORN AREA PLAN



**DRAFT**  
December 2020

**DRAFT**

THIS PAGE INTENTIONALLY LEFT BLANK.



Thank you to all the City of Mebane staff, Orange County staff, and individuals that gave their time, input, and enthusiasm to this plan.



**CITY OF MEBANE STAFF**

David Cheek  
Chris Rollins  
Cy Stober  
Kyle Smith



**ORANGE COUNTY STAFF**

Craig Benedict  
Tom Altieri  
Thomas Ten Eyck  
Christopher Sandt  
Steve Brantley  
Amanda Garner



**PIEDMONT TRIAD REGIONAL COUNCIL STAFF**

Anna Hawryluk  
Malinda Ford  
Jesse Day

# CONTENTS

<b>5</b>	<b>EXECUTIVE SUMMARY</b>
<b>6</b>	<b>PROJECT BACKGROUND</b>
6	PLAN NEED
8	HISTORY ON SEWER/WATER AGREEMENT
<b>9</b>	<b>PREVIOUS RELEVANT PLANS</b>
9	RELEVANT PLANS
<b>11</b>	<b>AREA DESCRIPTION</b>
11	STUDY AREA
11	LAND USE
11	ENVIRONMENT
15	WATERSHEDS
15	INFRASTRUCTURE
<b>21</b>	<b>ECONOMIC DEVELOPMENT</b>
21	LOCATION
21	INDUSTRIAL AND COMMERCIAL POTENTIAL
23	PERFORMANCE BASED INCENTIVES
24	SMALL BUSINESS GRANT PROGRAM
<b>25</b>	<b>PUBLIC INPUT</b>
25	PLANNING BOARD
25	VIRTUAL MEETING
25	WEB PAGE WITH COMMENTS
<b>27</b>	<b>PARCEL ANALYSIS</b>
27	METHODOLOGY
27	PARCEL ANALYSIS LAYERS
<b>50</b>	<b>RECOMMENDATIONS</b>
50	1. LAND USE
66	2. FUTURE LAND USE DISTRICTS
68	3. WATER SEWER AGREEMENT EXTENSION
69	4. ORANGE COUNTY PLANNING ASPECTS
<b>70</b>	<b>APPENDIX</b>

# 1 | EXECUTIVE SUMMARY

The Buckhorn Area Plan is a technical study of future land use and potential utility services to identify properties that could be zoned for nonresidential purposes and best support economic development, while balancing the cost of utility service extensions. This report uses GIS mapping to determine parcels most suitable for development within the study area. This process allows for a technical review of multiple development factors including: developable acres, preservation areas, mean slope, watershed, sewer infrastructure, water infrastructure, interstate access, interstate visibility, roadway access, and access to existing rail.

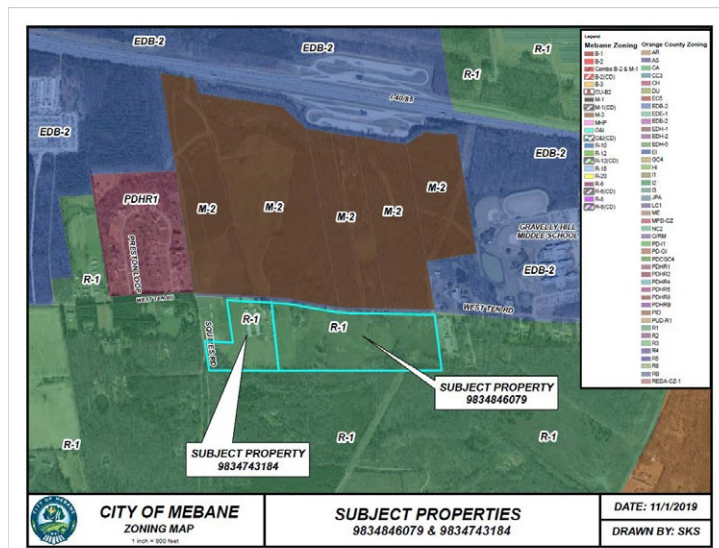
A review of relevant plans was completed to ensure the vision, goals, and strategy for the area from previously adopted plans aligned with the recommendations in the Buckhorn Area Plan. The study area for this plan was defined after significant consideration of existing land uses, environmental impacts, and economic potential. The City of Mebane and Orange County Planning, Administrative, Public Works, and Economic Development staffs worked with the Piedmont Triad Regional Council to ensure parcels with the highest potential were included in the analysis. The boundaries for this plan focus area are the rail line to the North; Ben Wilson and Mattress Factory Road to the west, Mt Willing Road and parcels along the I-85 connector to the East; Bushy Cook Road and Seven Mile Creek to the South.

Recommendations in this plan include the expansion of manufacturing, wholesale, distribution, and service uses in the Buckhorn Area. With this expansion of the Buckhorn Economic Development District, the plan also recommends additional land use districts to incorporate a new zoning district that encourages documented research, office and manufacturing facilities and also support walkability, mixing of uses and practical design that is compatible with the surrounding land uses. A primary factors in developing many sites rely on the availability of water and sewer systems. An extension of the Utility Service Agreement is needed to provide the necessary utilities. Finally, Orange County should use this plan to help inform possible future planning initiatives.

# 2 | PROJECT BACKGROUND

## PLAN NEED

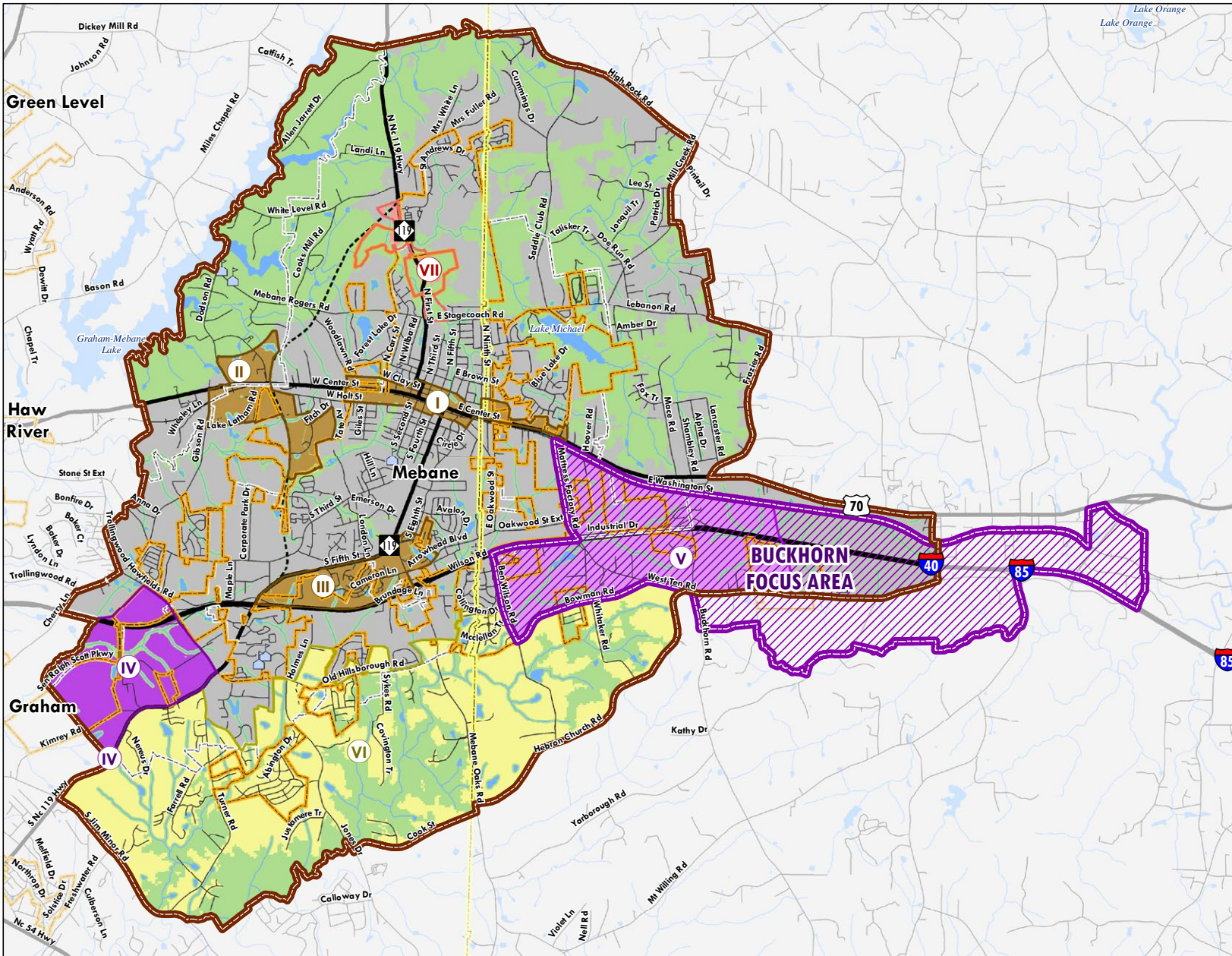
The Buckhorn Economic Development District (BEDD) was dedicated as a development district by the City of Mebane and Orange County in 2011 to include a variety of manufacturing, wholesale, distribution, retail and service uses. The existing BEDD is located in the western portion of Orange County just off exit 157 from Interstate 85/40, and includes approximately 900 acres of developable land. This study expands the boundaries of the original Economic development District in order to utilize the most suitable land that has reasonable access to infrastructure.



The section currently dedicated as the BEDD is included in this study area. The BEDD is defined by the area contained by Ben Wilson Road to the west, E Washington St Ext to the north, Hope Allison Road to the east, and West Ten Road to the South. This study area broadens the area to include areas recently annexed into the City and rezoned as M-2 Light Manufacturing and the surrounding area. Mebane by Design, the Comprehensive Land Development Plan, defines six Growth Strategy Areas as well as Conservation Areas. Growth Strategy Area V is G-2 Industrial and is included in this Buckhorn Area Plan Study Area (Map 1). The CLP defines G-2 Industrial (V) uses as: “Maximize non-residential use and discourages further single family developments. Multifamily or workforce housing in close proximity to the current and future industrial land uses will be encouraged to minimize commuting concerns, especially traffic congestion. Encourage low water user and incentivize the employment of local residents at any new industries developed in this area”.

Per North Carolina General Statutes, the City of Mebane has an obligation to update the long-range plan so that its actions are consistent with its adopted plans. Orange County has planned for Buckhorn area economic development and is interested in what areas are feasible for infrastructure. Both jurisdictions felt a planning study of future land use and potential utility service could identify properties that could

Map 1: Mebane CLP Growth Strategy Areas and Buckhorn Focus Area

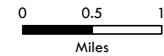


# CITY OF MEBANE

## Comprehensive Land Development Plan

### GROWTH STRATEGY AREAS OVERVIEW

- Buckhorn Focus Area
- Growth Strategy Areas**
- G-1, Mixed-Use
- G-1, Industrial
- G-2, Industrial
- G-2, Residential
- G-3, Mixed-Use
- G-4, Secondary Growth Area
- Conservation Area
- Other Features**
- Highway
- Proposed NC-119 Bypass
- Other Proposed Road
- Local Road
- Railroad
- Study Area Boundary
- County Line
- Municipal Limits
- ETJ
- Stream
- Lake
- School



Mapping provided by the  
Piedmont Triad Regional Council Planning Department  
Date: November 02, 2020





be zoned for economic development purposes to best support the City and County's shared goals, while balancing the cost of utility service extensions.

### **HISTORY ON SEWER/WATER AGREEMENT**

Orange County entered into a Utility Service Agreement with the City of Mebane in 2004 to provide water and sanitary sewer service to much of the area located between West Ten Road and Interstate 40/85 known as the Buckhorn Economic Development District (BEDD).

Due to a growth in non-residential uses and development interest, the agreement was amended in 2012 to enlarge the original service area and incorporate a wider range of uses after plan amendments or utility capacity analysis to absorb more varied types of development.

Orange County, with a combination of federal and local funds, committed to extend water and sewer services into nearby unincorporated areas, with the City of Mebane to take ownership and maintenance of the lines and wastewater outflows once permitting and construction was complete. The agreement discusses specific uses to provide water and sewer service: the BEDD, as well as Commercial-Industrial Transition Activity nodes, public school, public recreational facilities, defined areas where residential uses are permitted. The service agreement acknowledges a need for cooperation and flexibility to accommodate changing development patterns, but also references existing residential areas north of Interstate 40/85 that should not be annexed and pay "out of town" utility rates or the development with a separate wastewater treatment agreement.

This plan utilizes criteria determined by City of Mebane and Orange County staff incorporating: habitat preservation, slope, watershed regulations, sewer and water serviceability, interstate access and visibility, roadway access, and access to existing rail. The methodology of this land suitability analysis for the growth areas is included in the Parcel Analysis Chapter.

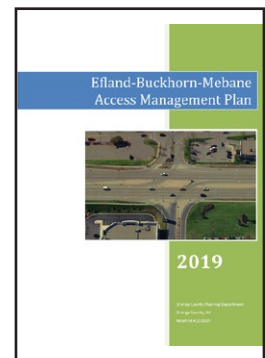
# 3 | PREVIOUS RELEVANT PLANS

## RELEVANT PLANS

The City of Mebane and Orange County have several existing adopted plans that provide vision, goals and strategy for the surrounding area. The relevant plans are summarized to illustrate the various recent planning efforts and inform strategies for implementation.

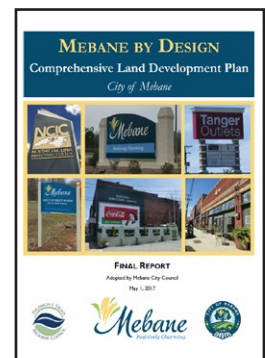
### *EFLAND-BUCKHORN-MEBANE ACCESS MANAGEMENT PLAN (2019)*

Adopted April 2, 2019, this document serves as an update to the 2011 Efland-Buckhorn-Mebane Access Management Plan and is combined with the 2017 Transportation Report (a study completed by the engineering firm, Volkert Inc.) to highlight the area’s development potential, traffic impact analysis and recommended improvements aligned to 2030 Comprehensive Plan goals and objectives. The final plan creates a long-range transportation vision for the area to illustrate roadway alignment to best serve future land uses with economic development opportunities, though it is not a guarantee that future development will occur or that roads will be built. The final version of this plan takes into account input from local residents and businesses from the public input process as well as staff recommendations.



### *MEBANE BY DESIGN (2017)*

Mebane’s Comprehensive Land Development Plan, Mebane by Design, was adopted in 2017 and provides a vision for Mebane’s growth through 2035. The plan lays out growth management, facilities & infrastructure, community appearance, open space & natural resource protection, and coordination. Mebane By Design did not fully address the area reviewed in this plan as much of the area was outside the Future Growth Area. However, the area west of the Medline site and north of West Ten and east of Buckhorn was addressed. When implemented, the Buckhorn Area Plan will amend Mebane by Design by including most of this study area in the CLP as both part of the Future Growth Area and as part of the G-2 Industrial (V) Growth Area.



### ***THE ORANGE COUNTY 2030 COMPREHENSIVE PLAN (2008)***

The Orange County Comprehensive Plan serves to guide the County's growth and development through the year 2030. The underlying theme of the Plan is the County's vision of becoming a more sustainable community. This document serves as the statutory basis for many of the County's land use regulations and provides a coordinated approach to future growth. The Comprehensive Plan covers eight major areas, each known as an Element:

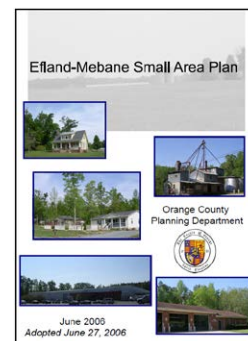
- County Profile;
- Economic Development;
- Housing;
- Land Use;
- Natural and Cultural Systems;
- Parks and Recreation;
- Services (Utilities) and Community Facilities; and
- Transportation



While there has not been a comprehensive update to all elements of the Comprehensive Plan, the Land Use Element has been amended regularly since 2008. These amendments have been primarily in response to Orange County's Economic Development efforts across all three of its Economic Development Districts, which include the Efland-Buckhorn-Mebane EDD that is located within the study area of this plan.

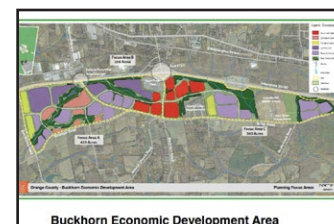
### ***EFLAND-MEBANE SMALL AREA PLAN (2006)***

Adopted by Orange County in 2006, the unincorporated community of Efland's future growth was addressed through the development of a small area plan (SAP). The SAP addressed the Efland-Mebane corridor in its entirety and made recommendations regarding Housing, Community Services, Transportation, Open Space, and Land Use and Economic Planning. The Orange County Board of County Commissioners approved the creation of a small focus group to assist staff in coordinating implementation of the SAP.



### ***BUCKHORN ECONOMIC DEVELOPMENT DISTRICT (BEDD)***

The areas in and immediately surrounding the eastern side of the City of Mebane have been designated for commercial and industrial growth in the near future. In collaboration with Orange County, the City of Mebane invested in the water and sewer infrastructure to support such private sector growth.



### ***WATER AND SEWER MANAGEMENT, PLANNING AND BOUNDARY AGREEMENT (WASMPBA)***

The WASMPBA is a multi-party agreement among Orange County, Orange Water and Sewer Authority, and the Towns of Carrboro, Chapel Hill, and Hillsborough. The Agreement establishes a system of service areas for public water and sewer utilities. The City of Mebane is not party to this agreement; the City and Orange County have a separate Utility Service Agreement that was amended in 2012.



# 4 | AREA DESCRIPTION

## **STUDY AREA**

The study area for this plan was defined after significant consideration of existing land uses, environmental impacts, and economic potential. The City of Mebane and Orange County Planning, Administrative, Public Works, and Economic Development staffs worked with PTRC to ensure parcels with the highest potential were included in the analysis.

The boundaries for this plan (Map 2) focus area are the rail line to the North; Ben Wilson and Mattress Factory Road to the west, Mt Willing Road and parcels along the I-85 connector to the East; Bushy Cook Road and Seven mile creek to the South. The study area is outside both the Mebane City Limits and ETJ. Mebane is able to annex these properties due to a Local Act passed by the NC General Assembly in 2018 eliminating restrictions to its ability to conduct satellite annexations.

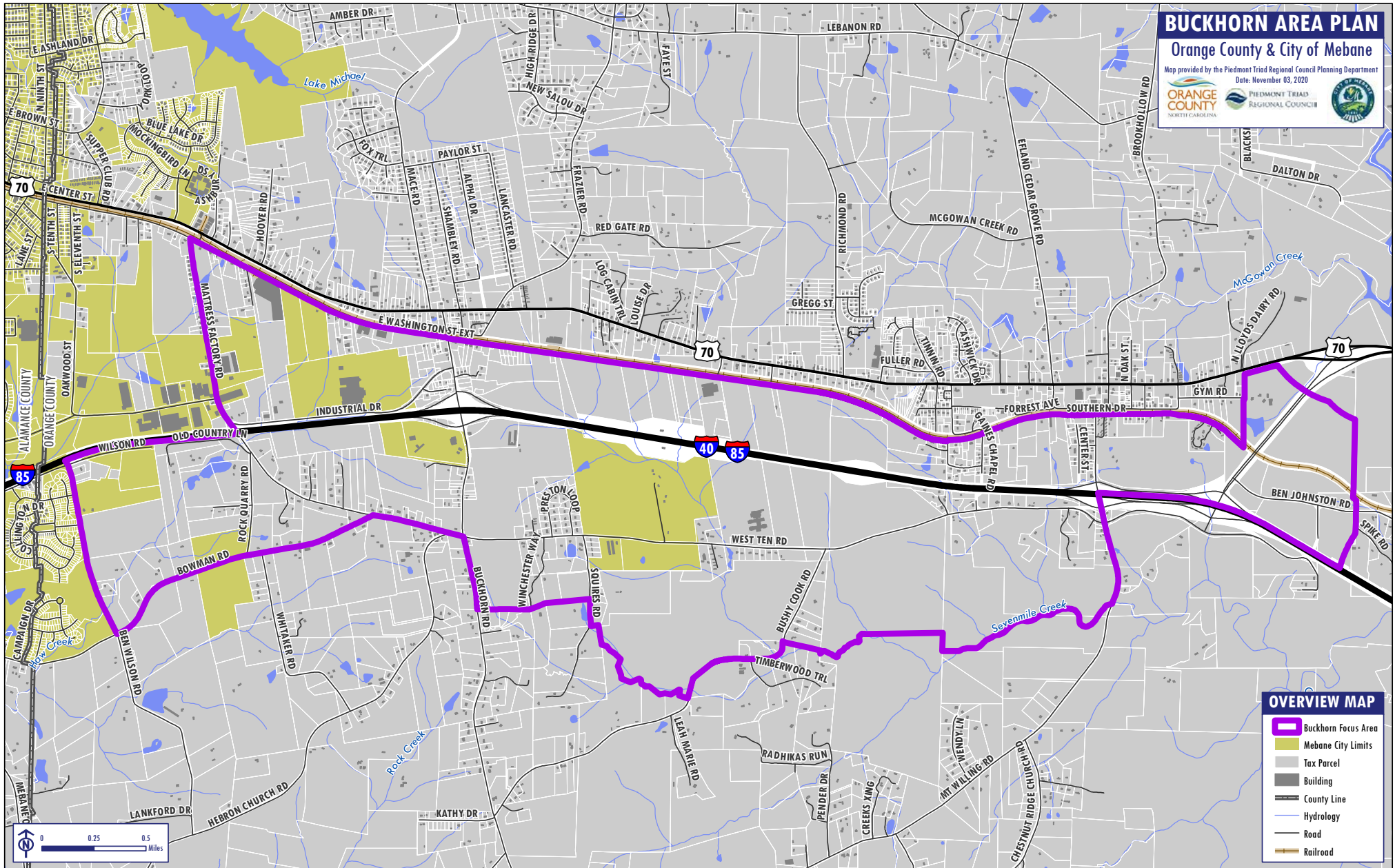
## **LAND USE**

The intent of the Buckhorn District is to create a district allowing a wide range of nonresidential uses with limited higher density residential uses. The large land areas and low residential growth of this area make it ideal for commercial and industrial growth. The existing land use for the Buckhorn area is primarily agriculture and residential (Map 3). Much of the study area has been established as the Buckhorn Economic Development District (BEDD). The BEDD is defined as being located near the western boundary of Orange County where Buckhorn Road crosses Interstates 85 and 40. The remaining area defined in this study is currently zoned Rural Residential (R1), Existing Comm. (EC5), and Office, Research, Manufacturing (ORM).

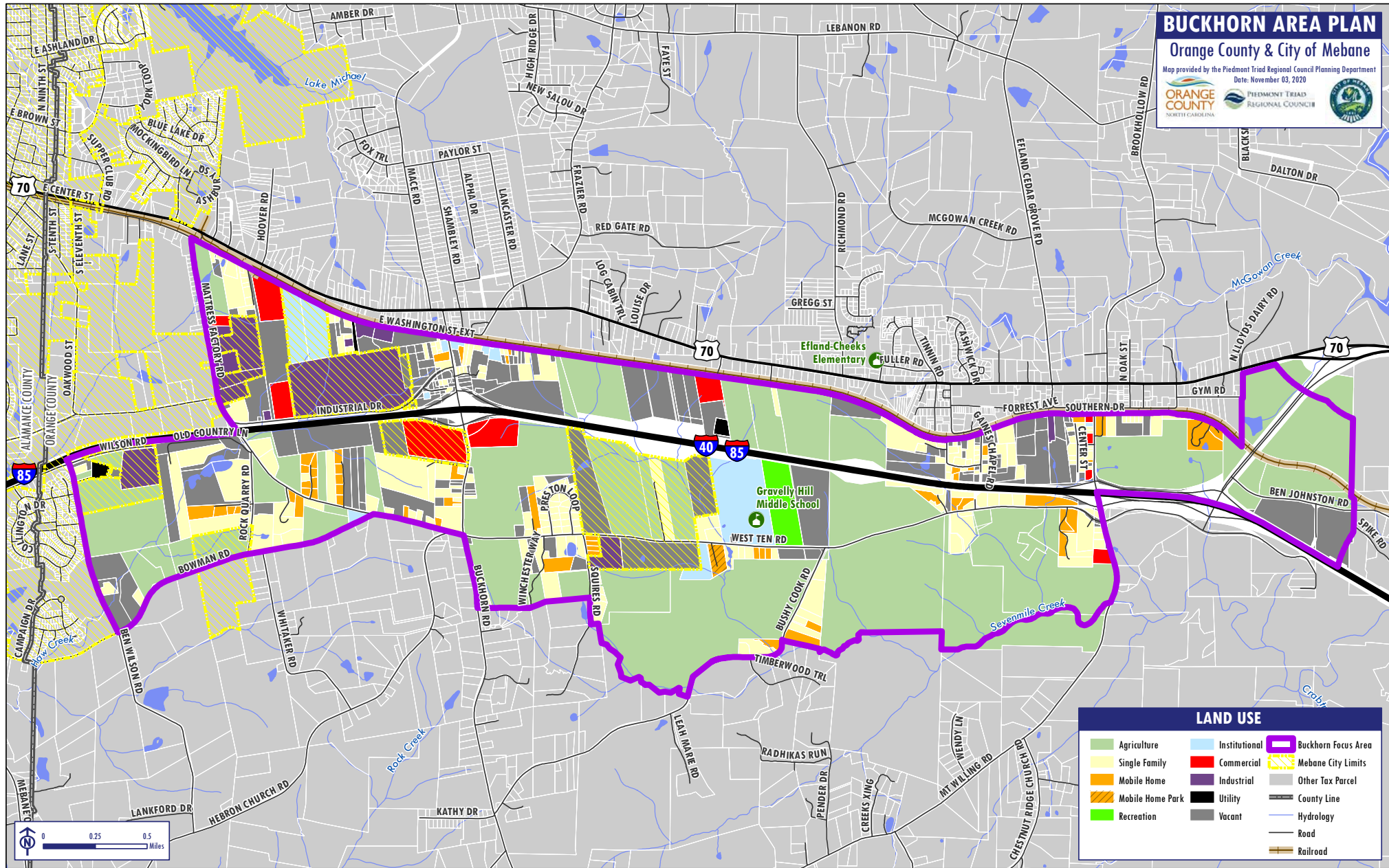
## **ENVIRONMENT**

Compared to other jurisdictions in the Piedmont region, Mebane and its surrounding area has relatively few slope constraints. The majority of the study area has mean slope below 6% or between 6% and 10%. No parcels greater than 6 acres have a mean slope over 10% and the majority of parcels with steep slope are in floodplains. Some soil conditions can make potential land development more difficult or expensive. In the Piedmont region, dominant soil limitations include hydric (wetland) conditions, rock content, or high shrink-swell potential due to moisture fluctuations. Even where such conditions actually occur, there would probably still be a means to undertake urban type development, although with greater difficulty or expense. No development will be encouraged on environmental wetlands.

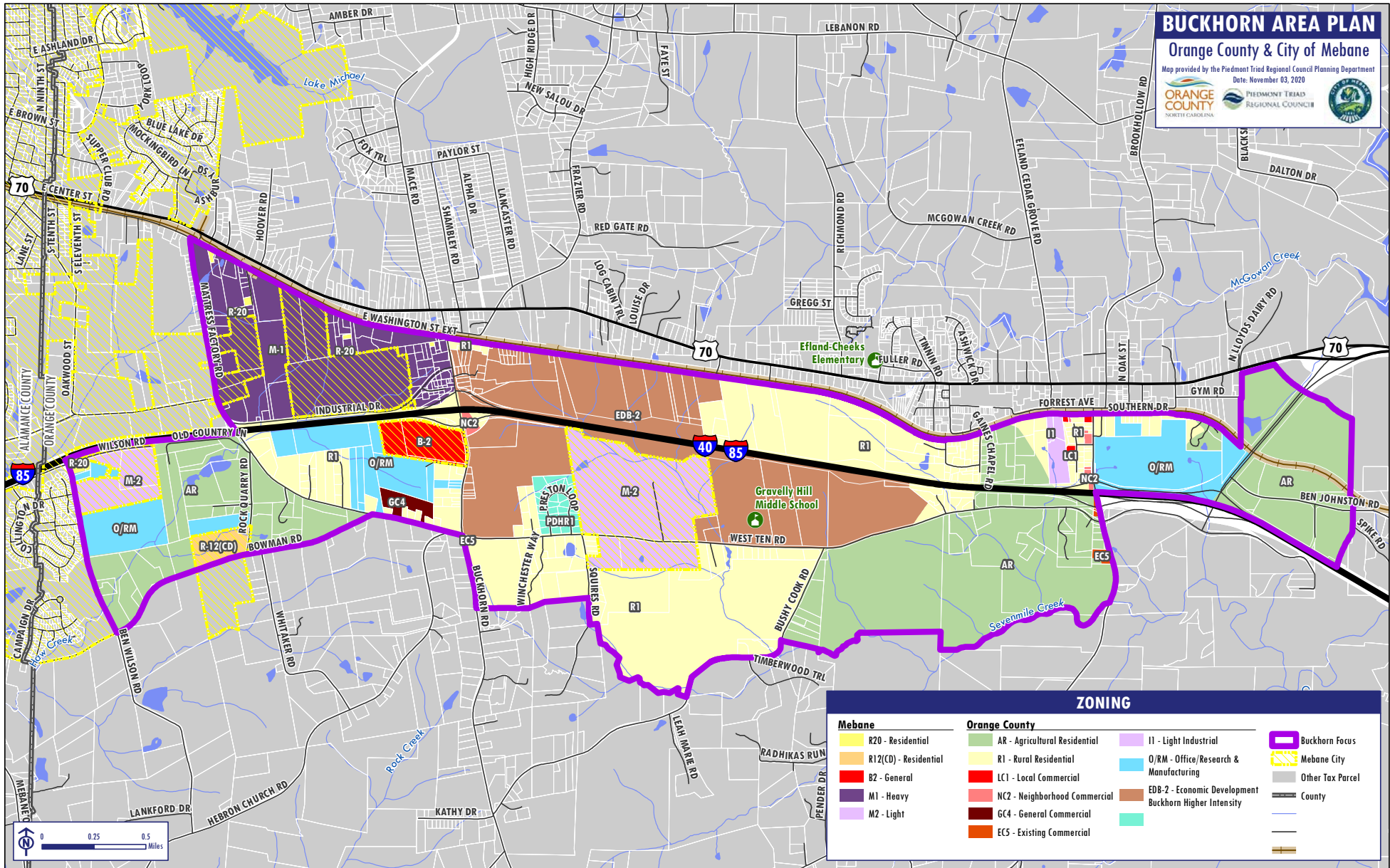
Map 2: Buckhorn Area Overview Map



Map 3: Current Land Use



Map 4: Current Zoning



## **WATERSHEDS**

The Buckhorn Area include areas in the Haw River Basin and the Neuse River Basin. The Haw River flows to B. Everett Jordan Dam to form the Cape Fear River. All waters in the Neuse River basin are classified as Nutrient Sensitive Waters (NSW), a supplemental classification that the Environmental Management Commission may apply to surface waters that are experiencing high algal growth, including blooms. The Falls Lake Nutrient Management Strategy applies to nearly all property east of Buckhorn Road.

Areas east of Buckhorn Road are also in the Upper Eno River Water Supply II (WS-II). These waters are also protected for Class C uses - secondary recreation, fishing, wildlife, fish consumption, aquatic life including propagation, survival, and maintenance of biological integrity, and agriculture. WS-II waters are generally in predominately undeveloped watersheds. All WS-II waters are High Quality Waters (HQW) by supplemental classification.

The Mebane Unified Development Ordinance (UDO) defines protected watershed overlay districts which includes all WS-II Critical and Protected Areas. These management rules limit impervious cover and residential density to protect the water quality of water supplies and apply to all lands falling within a state-designated water supply watershed that are annexed into the City. North Carolina and Orange County have different measurements for the for the Upper Eno River water supply. These can be seen on Map 10 and Map 11.

## **INFRASTRUCTURE**

### ***ROADS***

Interstates 40 and 85 run through the Buckhorn Study Area. US 70 is located north of the study area and is directly connected to the interstate corridor by Buckhorn Road and the I-85 Connector. The most travelled roads in the study area are I-40/85, US 70, Buckhorn Road, and Mt Willing Rd. Interstate 40/85 has an Annual Average Daily Traffic (AADT) in the study area of 118,000 to 124,000 vehicles. US 70 has an AADT in the study area of 4,500 to 9,000. Buckhorn Road has an AADT of 6,800 to 12,000. Mt Willing Road has an AADT of 8,100 (Map 5). Both Buckhorn Road and Mt Willing Road are connected to I-40 exit ramps.

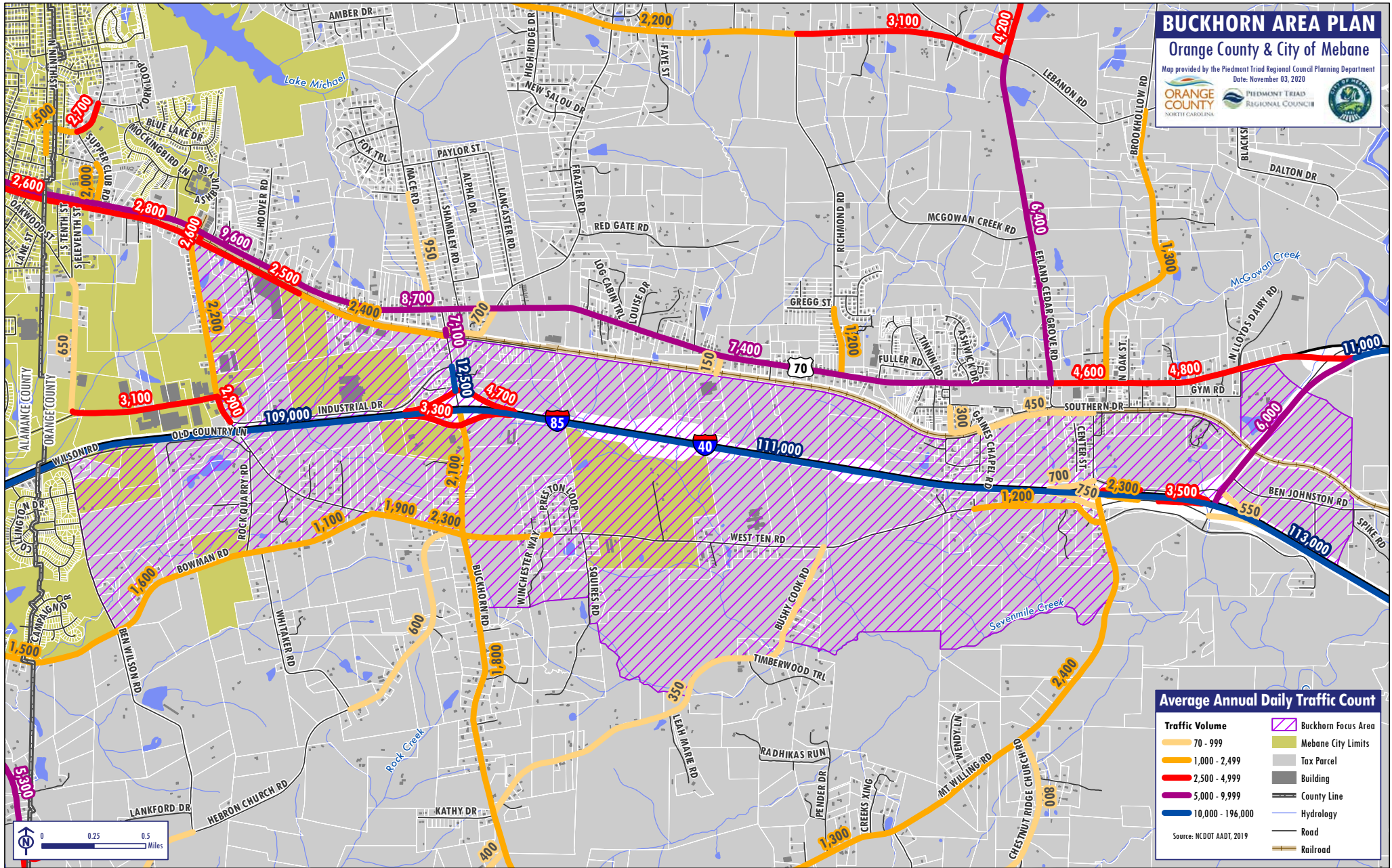
### ***RAIL***

A NC Railroad Company (NCRR) corridor runs east to west through the study area. The corridor is given primary use to Norfolk Southern under their lease agreements; it is public right-of-way. There is freight access in Mebane at the NC Industrial Center.

North Carolina is home to the largest consolidated rail system in the country. These rail connections extend all the way to the coast, enabling the state ports in Morehead City and Wilmington to offer import and export services to a large market. The NC rail system includes more than 3,200 miles of track and service to 22 states in the eastern half of the country (EDPNC, 2020).

At this time, there is not a passenger rail stop in the Mebane or Orange County area. Transit plans in Wake and Durham counties include a commuter rail project that would run 37 miles along the NCRR

Map 5: NCDOT AADT



Corridor between Garner and West Durham, stopping at downtown Raleigh, NC State, Cary, Morrisville and Research Triangle Park along the way. This plan includes possible extensions to the existing NCRR corridor through Mebane. Currently, the nearest passenger rail stop to the west is Burlington and to the east is Durham though a station is under construction in Hillsborough.

### BUS AND PARK & RIDE

The Orange County Public Transit Orange-Alamance Connector Route connects Hillsborough, Efland, and Mebane in western Orange County. The Orange-Alamance Connector does not currently stop inside the study area but travels through the study area on I-40 from Mebane to Hillsborough (Fig 4).

There is a Park and Ride located at the Cone Health MedCenter Mebane campus at 3940 Arrowhead Boulevard, just west of this study area and accessible from the Mebane Oaks Road interchange with I-40/85. This location provides connections between the Triangle and the Triad and is served by the GoTriangle ODX line, PART Route 4, Link Red Route, and Alamance County Transportation Authority (ACTA).

The Burlington Graham MPO TAC approved the Mebane Park and Ride Relocation Study Special Study for FY2021. The purpose of the study is to establish site parameters and evaluation criteria for a new 150-200 space park and ride to be shared by GoTriangle, PART, and Orange County Public Transit. The project scope includes the development of 10% conceptual design for a preferred location and a possible alternate location. This project task will help implement the CTP and/or MTP by supporting expanded transit services.

**Figure 1: Orange-Alamance Connector Route**

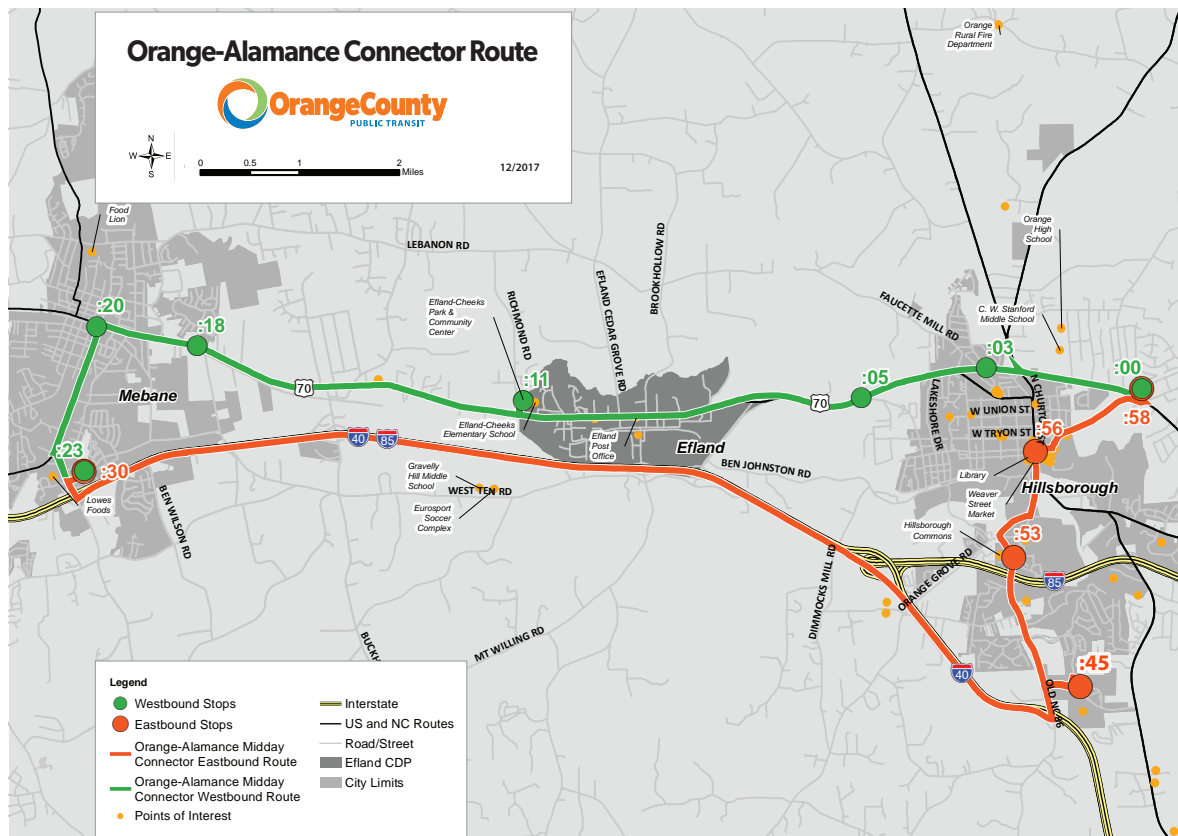


Figure 2: Orange County Bicycling Map

# ORANGE COUNTY BICYCLING MAP





## **BIKE AND PEDESTRIAN**

The study area contains the East-West, Route 3 Bicycle route and an unsigned Connector Route along Mt Willing Road, connecting Routes 1, 3, and 4. The study area has little pedestrian infrastructure. NCDOT's Bicycling Orange County brochure describes the 25 mile East-West Route:

*"On the west side of Orange County, this route joins those in adjoining Alamance County. The town of Mebane anchors the westernmost point on this East-West Route that also visits Efland and Hillsborough before meandering northeast through fertile farmland to the border with Durham County. After you turn right on Ben Johnson Road from the I-85 Connector, you will see signs for Kings Highway Park a small natural area with walking trails. On the west side as you enter Hillsborough, you can find picnic tables and restrooms at Gold Park, on Dimmocks Mill Road near the intersection with Eno and S. Nash streets."*

In 2018, the City of Mebane adopted a "Complete Streets" resolution, this resolution ensures that the City will utilize, whenever practical, the principles and goals of the NCDOT Complete Streets Planning and Design Guidelines when the Council is 1) developing new multimodal transportation options, 2) reconstructing or retrofitting existing roadways; and 3) leveraging existing infrastructure to increase connectivity and universal access to all citizens.

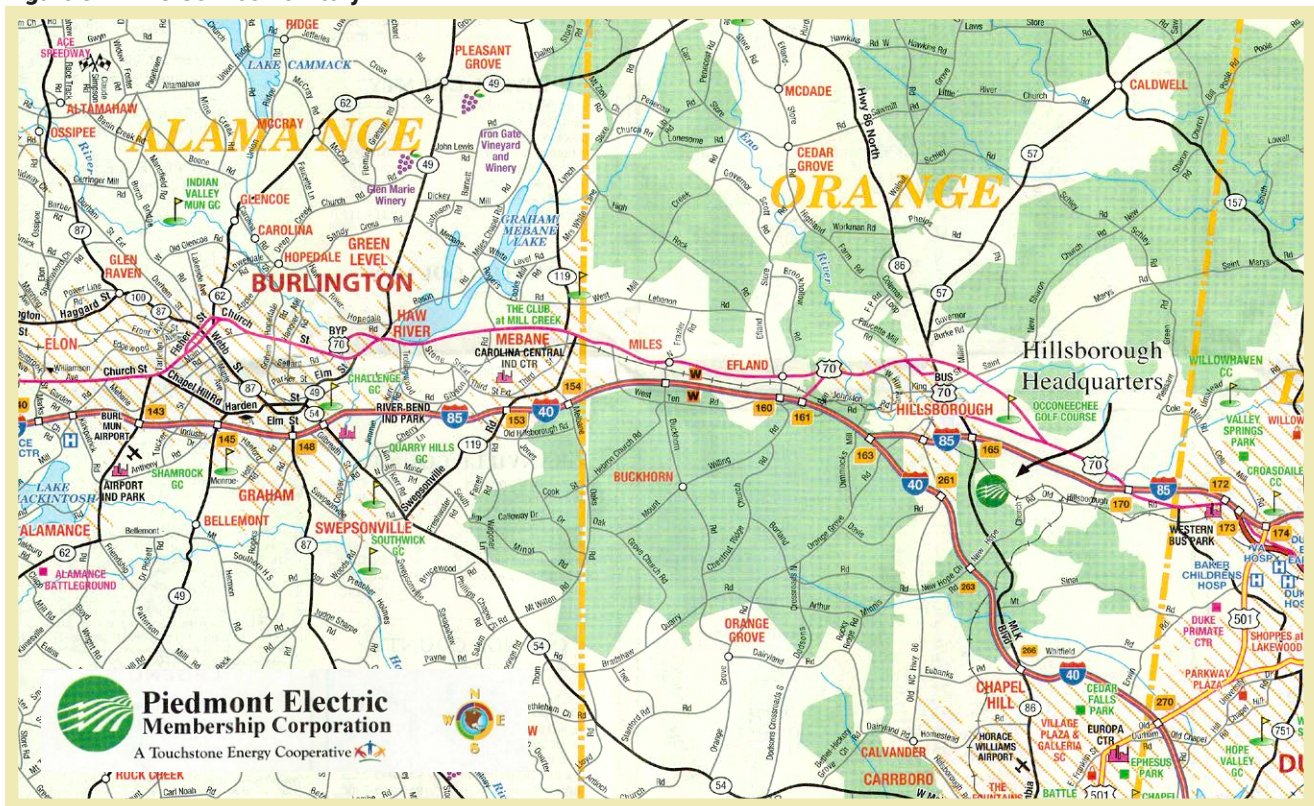


## UTILITIES

Dominion Energy is the natural gas provider to Orange County. Electric service in the area is provided by Piedmont Electric Membership Corporation (PEMC) and Duke Energy. There is service overlap in transitional areas.

The extension of Mebane's water and sewer utilities to the Buckhorn area through the Utility Service Agreement has made the Buckhorn Area a viable location for significant commercial and industrial growth. Water is currently available from Mebane as far east as Bushy Cook Road. Current sewer availability can be viewed on Map 12. It is possible in some eastern areas of the study area that parcels will have sewer provided by Mebane and water provided by another entity.

Figure 3: PEMC Service Territory



# 5 | ECONOMIC DEVELOPMENT

## LOCATION

The Buckhorn Economic Development District (BEDD) was dedicated as a development district by the City of Mebane and Orange County in 2011 to include a variety of manufacturing, wholesale, distribution, retail and service uses. The existing BEDD is located in the western portion of Orange County just off exit 157 from Interstate 85/40, and includes approximately 900 acres of developable land. This study expands the boundaries of the original Economic Development District in order to utilize the most suitable land that has reasonable access to infrastructure.

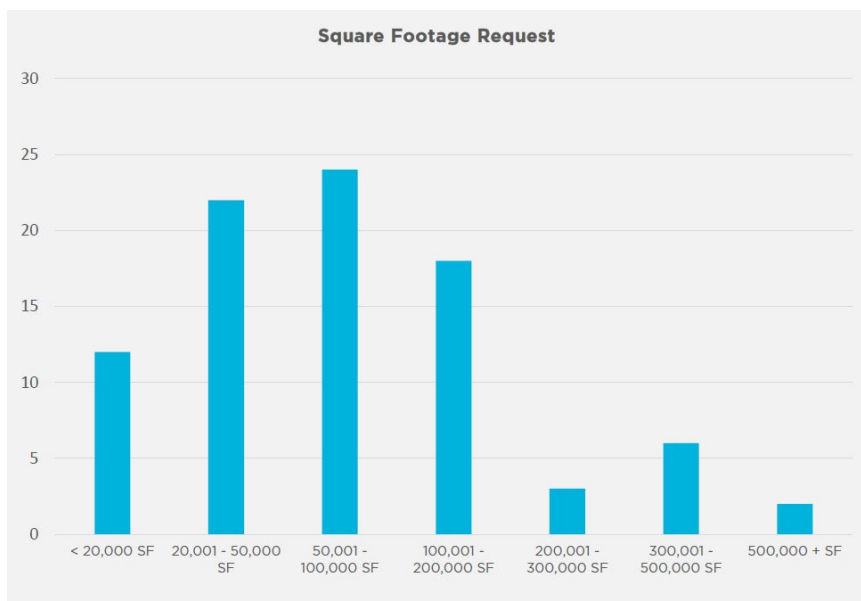
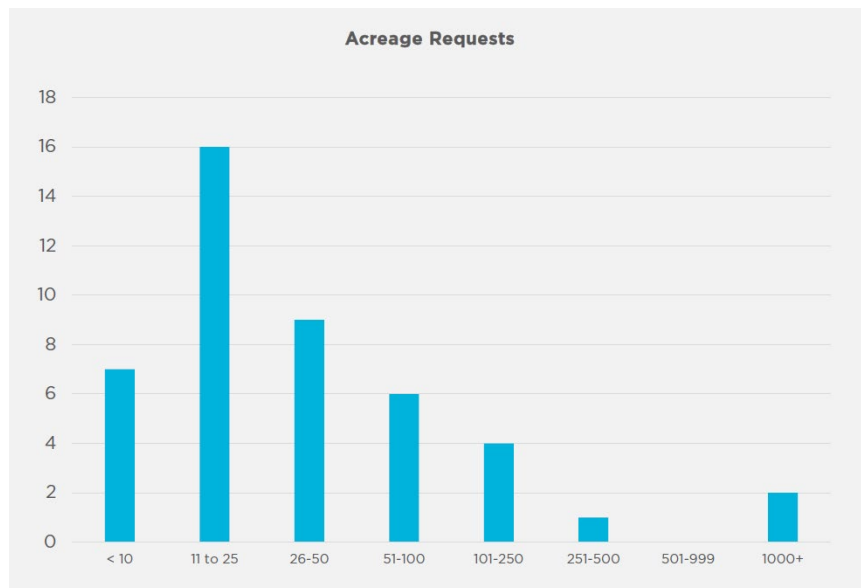
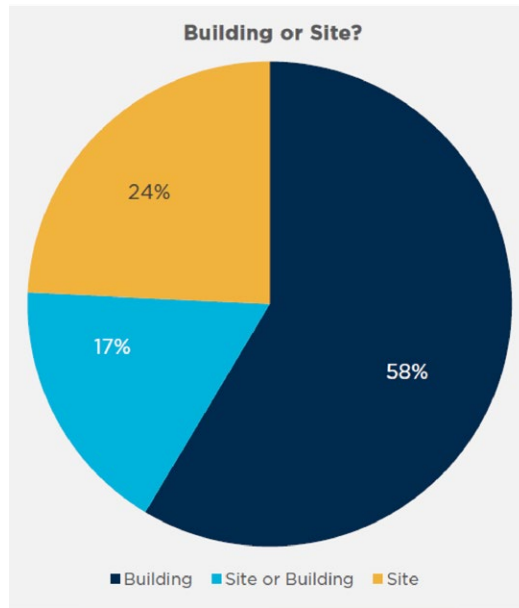
The section currently dedicated as the BEDD is included in this study area. The BEDD is defined by the area contained by Ben Wilson Road to the west, E Washington St Ext to the north, Hope Allison Road to the east, and West Ten Road to the South. This study area broadens the area to include areas recently annexed into the City and rezoned as M-2 Light Manufacturing and the surrounding area.

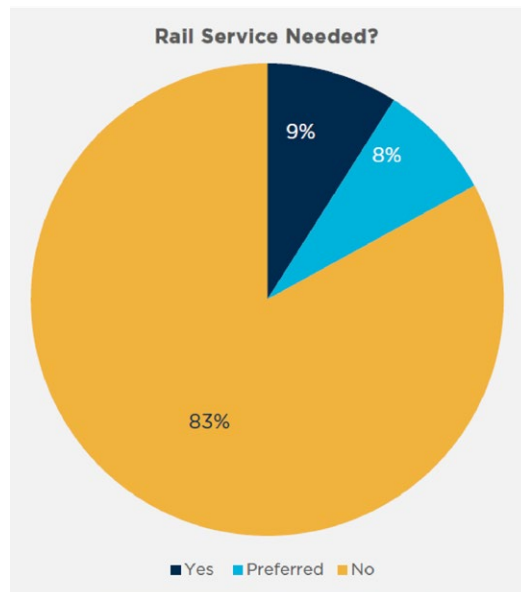
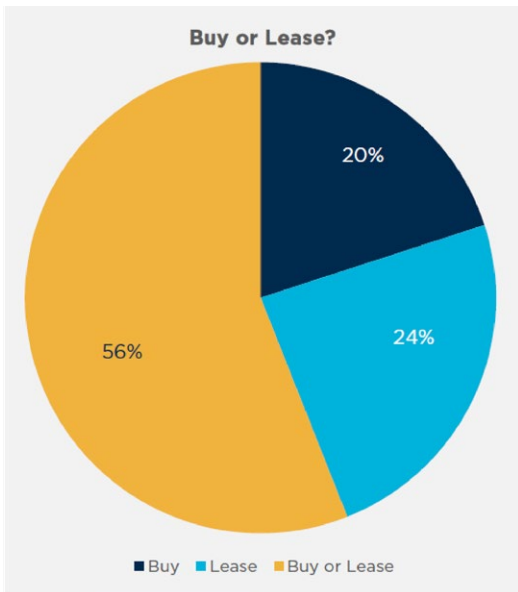
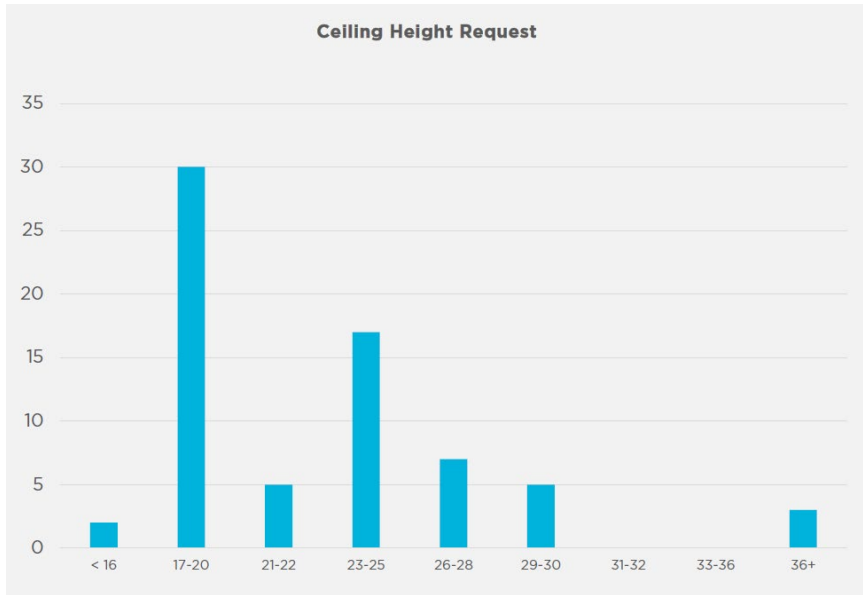
## INDUSTRIAL AND COMMERCIAL POTENTIAL

The Buckhorn Area has direct access to Interstates 40 and 85, and US 70, with high potential for economic development expansion. The Orange County SWOT Analysis (2018), prepared by the Timmons Group covers the Buckhorn Area in multiple sections, including Buckhorn EDD, Buckhorn Commercial-Industrial Transition Activity Nodes (CITAN), and sections of East Efland CITAN, West Efland CITAN. In reviewing the SWOT analysis, the overall size, mild slopes, and medium environmental constraints are positive for industrial development. The area includes several properties with large vacant tracts. Common Next Step recommendations between all areas include, working with the City of Mebane to expand the water and sewer service areas and increase water and sewer capacities.

The Economic Development Partnership of North Carolina (EDPNC) Business Recruitment Projects and Real Estate Requests from 2019 include information on preference and demand for industry sector, site needs, square footage requests, acreage requests, and rail service needs. The majority of recruited projects are for manufacturing (16%) followed by food, beverage, and agriculture (13%). The following graphs illustrate the needs and preferences for the manufacturing projects from EDPNC .

**Figure 4: EDPNC Business Recruitment Requests**





The Buckhorn Area Plan maps and evaluates parcels based on their size, constraints, and access. As the majority of the parcels in the Buckhorn Area do not have buildings, that feature was not used in the evaluation. Of the project needs outlined above, the Buckhorn Area has developable parcels in the 11 to 50 acre range, making them ideal areas to market and improve for future development. Similarly, while most parcels do not currently have rail service, multiple large parcels are adjacent to rail.

### PERFORMANCE BASED INCENTIVES

Performance-based incentive programs may be considered for the recruitment of larger industrial, distribution and commercial investment prospects, and require the company to meet agreed upon investment and job creation goals over a specified period of time. Orange County, along with the City of Mebane, have utilized this type of program in recent years with the expansion of one existing company,

ABB, Inc., and the location of three new companies in the Mebane area: Morinaga America Foods, Inc., Piedmont Metalworks, and Medline Industries, Inc. Future company expansions or site locations could be considered under a performance-based incentive program.

### **SMALL BUSINESS GRANT PROGRAM**

For smaller companies, Orange County currently has two grant available with the Business Investment Grant Program to stimulate successful non-farm Business Investment development and expansion in Orange County.

#### ***SMALL GRANT (\$1,500 OR LESS)***

Use of Funds – Priority will be given to ventures demonstrating a clear need for grant funds to grow their business, hire additional staff, grow the commercial tax base, and/or create a significant social and economic impact in the County.

#### ***LARGE GRANT (\$1,500.01 – \$10,000)***

High Potential Founders – Although all applicants will be considered, business owners who exhibit the following characteristics will be given priority: a. Have a thorough understanding of their market b. Have assembled a talented team c. Have a passion for building their venture in Orange County High Potential Ventures – Priority will be given to “growth” ventures capable of expanding rapidly, renting office space in Orange County, and hiring Orange County employees. Use of Funds – Priority will be given to applicants demonstrating a clear need for grant funds to grow their business, hire additional staff, grow the commercial tax base, or create a significant social impact in the County. The Orange County Economic Development business assistance team provides a range of expertise and services to new and relocating businesses, assisting with any needs from site selection and development to employee housing options.

# 6 | PUBLIC INPUT

Public input is important to the success of any planning effort. The Buckhorn Area Plan provided opportunity for input at the November Mebane Planning Board meeting, a virtual public input session, and online webpage with a comment box.

## PLANNING BOARD

The Mebane Planning Board reviewed the Buckhorn Area Plan and accepted public comment on November 9th. This meeting was available to join online via zoom, in-person (limited to 7 members of the public due to coronavirus protocol),

and available to stream and rewatch on YouTube. A notification of the planning board and virtual public meeting was mailed to all property owners within the Buckhorn Focus Area (Map 2). A short presentation was given by the Piedmont Triad Regional Council outlining the planning process, parcel analysis, and recommendations. The Mebane Planning Board passed a motion to adopt the Buckhorn Area Plan and amend the Mebane Comprehensive Land Development Plan.

## VIRTUAL MEETING


The City of Mebane held a public meeting dedicated solely to the Buckhorn Area Plan on Tuesday, November 10, 2020. The meeting was held on Zoom and welcomed guests questions, comments, and concerns after a short presentation on the overview of the plan. These questions and comments were taken into consideration and changes were made to reflect the needs and concerns of property owners. Primary concerns were about development standards, such as traffic, buffering, noise, and lighting. The meeting was 2 hours long and about 25 people attended.

## WEB PAGE WITH COMMENTS

A designated website for this project was published and available to the public providing a full copy of the draft plan, an overview paragraph of each chapter, an interactive map, and a comment box. The web address was shared in planning board and City Council notification letters to property owners as well as during meeting presentations.

**CITY OF MEBANE &  
ORANGE COUNTY**

**BUCKHORN AREA PLAN  
VIRTUAL MEETING**



**ONLINE  
NOVEMBER 10 | 6PM**


**WHEN:**  
November 10, 2020 at 6pm


**WHERE:**  
To livestream the meeting, visit the City of Mebane YouTube Channel. To participate in the Zoom teleconference, email [planning@cityofmebane.org](mailto:planning@cityofmebane.org) for log-in information.

**WHAT:**  
Join online to provide input on an area plan exploring economic development at the area surrounding Buckhorn Rd and West Ten Rd.

**Can't make the  
online meeting?**

You can review the plan and provide comment any time at:  
[www.ptrc.org/Buckhorn](http://www.ptrc.org/Buckhorn)





The online interactive map at this site allows for site visitors to turn on different map layers, such as flood zones, wetlands, parcel final sums, zoning, land use, and other layers of interest. Links are also provided for individual pages giving descriptions of the identified growth areas. These direct links allow property owners and interested parties to directly see why the growth area was chosen, aspects of future growth in the area, and what is needed to promote development.

The screenshot displays the 'Buckhorn Area Plan Map' interface. At the top, there is a search bar with the text 'Find address or place'. The map itself shows a geographic area with several highlighted regions labeled A, B, C, and D. A purple line indicates a route or boundary, with 'Exit # 157' and 'Exit # 160' marked. A 'Layer List' panel on the right side of the map is open, showing a list of layers with checkboxes. The layers include: Buckhorn Area Plan Layers (expand), Buckhorn Study Area, Roads, Schools, Mebane City Limits, Potential Growth Areas, CLP Growth Strategy Areas, Tax Parcels, Parcels not for Development, Most Suitable, FINALSUM, Individual Layers (expand), Zoning, and LandUse. Below the map, the text 'Buckhorn Area Plan Interactive Map' is visible. At the bottom of the screenshot, there is a 'Comments' section with a note: 'Note: Irrelevant or offensive content will be removed'. Below this note is a form titled 'Buckhorn Area Plan - Public Comments' with a 'Comments' field and a 'Contact Information' section containing 'First Name' and 'Last Name' input fields.



# 7 | PARCEL ANALYSIS

## METHODOLOGY

The PTRC obtained GIS files from Orange County and the City of Mebane, including tax parcels, zoning, city limits, and water/sewer infrastructure for analysing tax parcels for their suitability to be developed as employment centers. Other GIS files were used from the State, including roads, railroads, hydrology, watersheds, LiDAR elevation, orthophotography, and conservation areas. After the stakeholder group determined the study area boundary, 569 parcels were selected for further analysis.

## PARCEL ANALYSIS LAYERS

Orange County and City of Mebane Planning, Administration, and Economic Development staffs worked together to establish a list of factors that influence the suitability of a parcel for potential development. The layers include developable acres, preservation areas, mean slope, watershed, sewer infrastructure, water infrastructure, interstate access, interstate visibility, roadway access, and access to existing rail. This section explains the parcel analysis layers in more detail providing a map showing the weighted layers of parcels in the Buckhorn Study Area. The final sum value of each individual layer was then calculated for each parcel to determine a final suitability value. Parcels in the study area ranged from values of 2 to 16, with 16 being the most suitable for development. Parcels could have ranged from -7 to 18, but no parcels reached these minimum/maximum values.

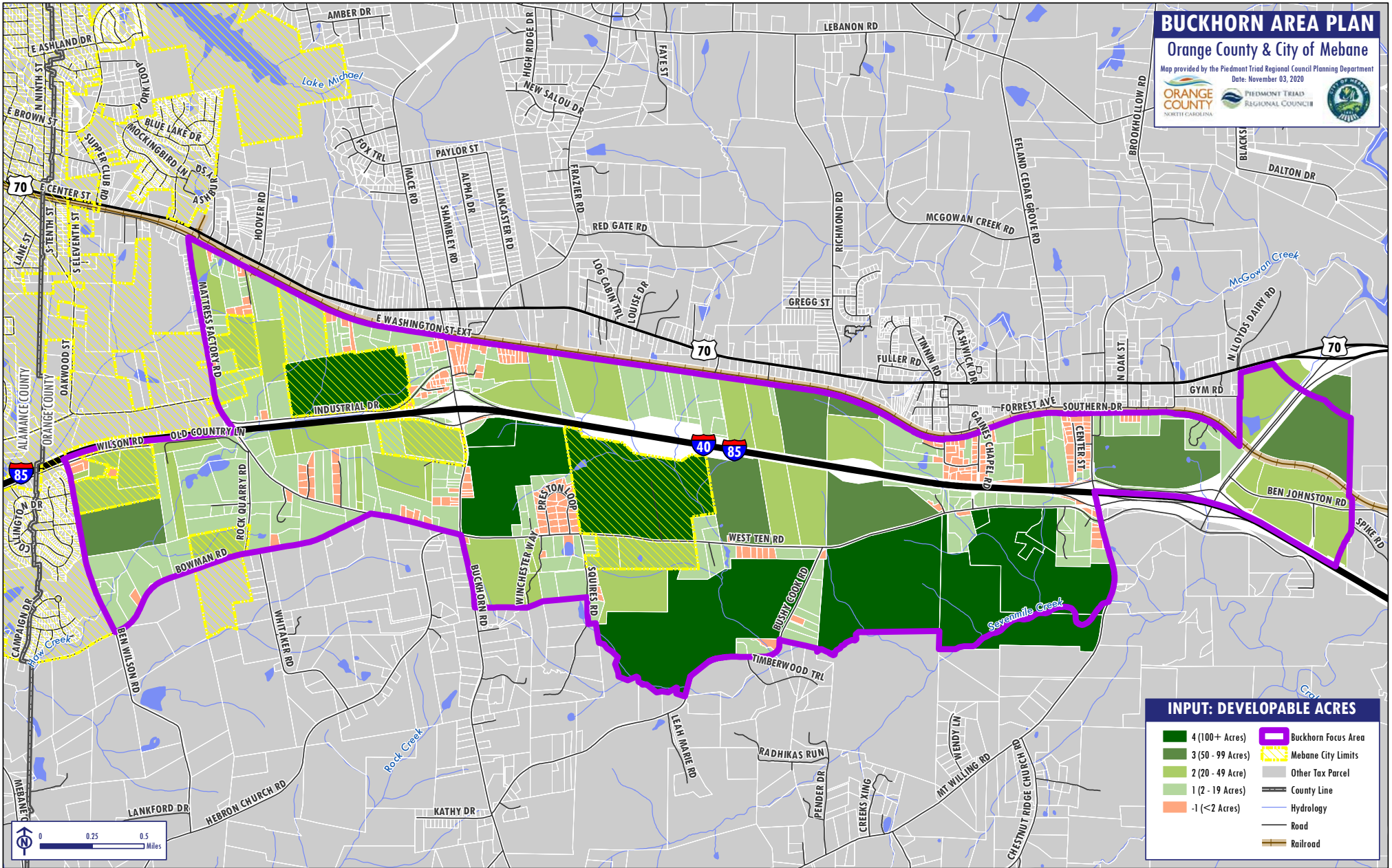
Layer	Criteria	Points
Developable Acres (Wetlands and floodplains removed; merged adjacent owners)	Under 2 Acres	-1
	2 to 19	1
	20 to 49	2
	50 to 99	3
	100 or More	4
Preservation Areas	Voluntary Ag District	-1
	Conservation Easement or Managed Area	-2
	Natural Heritage Element Occurrence or Significant Natural Heritage Area	-1
Mean Slope	< 6	1
	6 to 10	0
	> 10	-1
Watershed	NSW II-P	-1
Sewer Infrastructure	Available	4
	Potential to serve	2
	Unlikely to serve	0
Water Infrastructure	Available	2
	Potential to serve	1
	Unlikely to serve	0
Interstate Access	Within 1.5 Miles Driving Distance to Interchange	2
Interstate Visibility	Yes (Adjacent)	1
Roadway Access	Access to 2+ public roadways	3
	Access to 1 public roadway	1
Access to Existing Rail	Yes	1

### ***DEVELOPABLE ACRES***

Areas with larger developable acreage were given higher weights in this analysis. Adjacent parcels with the same owners were merged. Areas that limit development, including wetlands and flood zones, were removed from the analysis. The remaining area was calculated as developable area, and weighted in five different categories. Parcels with less than 2 developable acres were given a value of -1, as these are generally too small for non-residential development. Parcels between 2 and 19 developable acres were given a value of 1; parcels between 20 and 49 developable acres were given a value of 2; parcels between 50 and 99 developable acres were given a value of 3; and parcels with 100 or more developable acres were given a value of 4. The Economic Development Partnership of North Carolina reported that most manufacturing businesses request sites in the 11 to 25 acre range followed by the 26 to 50 acre range.



Map 6: Developable Acres



## **PRESERVATION AREAS**

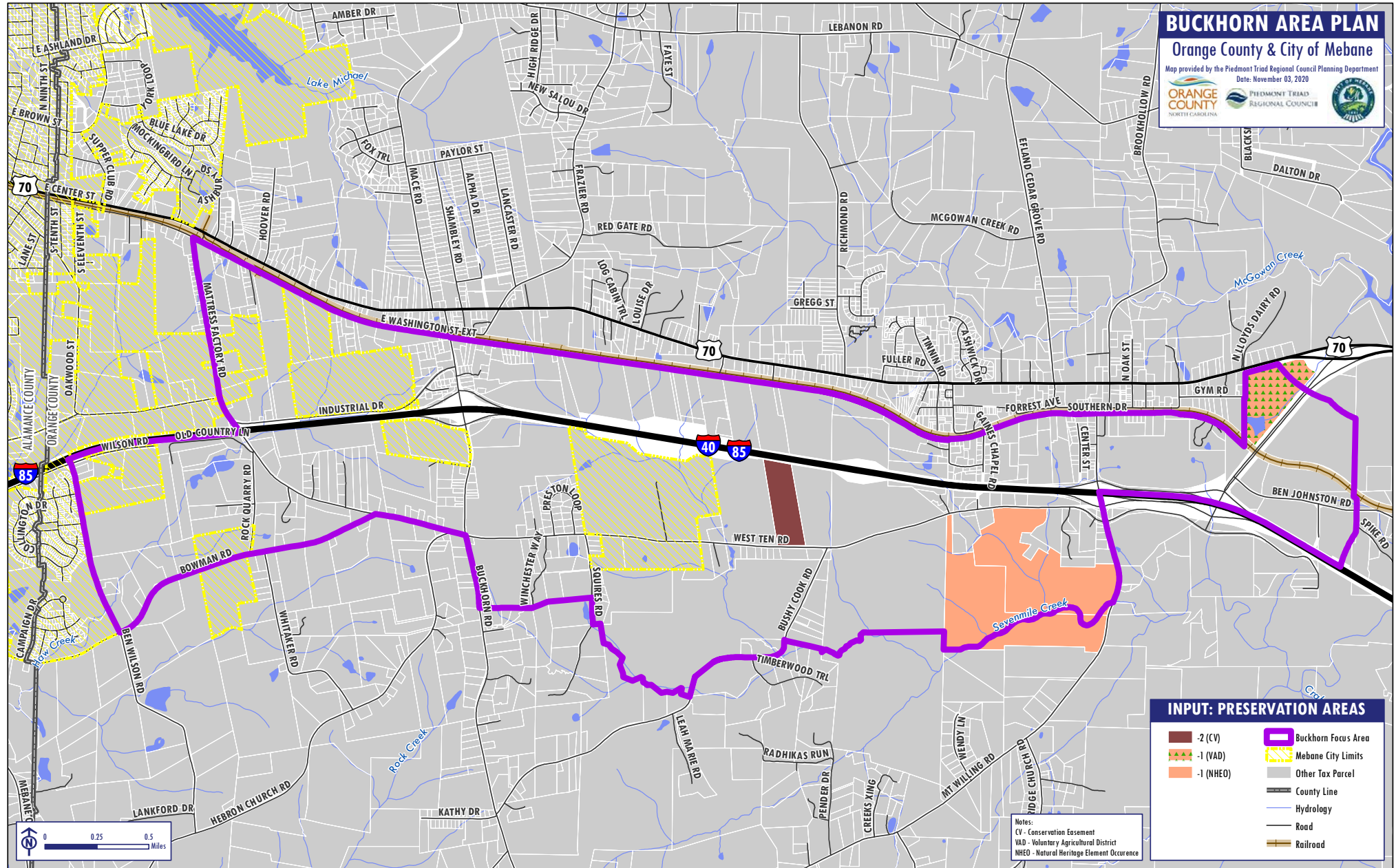
Preservation areas include Voluntary Agricultural Districts (VAD), Conservation Easements, and National Heritage Element Occurrences (NHEO). These preservation areas were given negative weights as they have potential to make development on these parcels more difficult. VADs, lasting for 10 years in Orange County, encourage the preservation and protection of farmland, allow landowners to publicly recognize their farms, and protect farms from negative impacts, such as waivers of water and sewer assessments.

VADs agreements allow owners to opt out with written notice, so a value of -1 was given to these parcels. Conservation easements are permanent legal agreements that limit uses of the land in order to protect its conservation values. Because these are permanent agreements, this parcel was given a value of -2. There is only one parcel with a conservation easement in the study area, located at the Soccer.com Center, east of Gravelly Hill Middle School.

A NHEO is an area of land or water that is important for the conservation of the natural biodiversity of North Carolina. The Natural Heritage Program identifies these natural areas based on biological surveys, as authorized in the Nature Preserves Act. Parcels containing these occurrences were given a value of -1. These parcels contain two threatened or endangered bivalves known to live in the Neuse drainages (including Sevenmile Creek). These species are threatened at a state level but are not a federally listed species. It is not thought that these species would significantly restrict development.



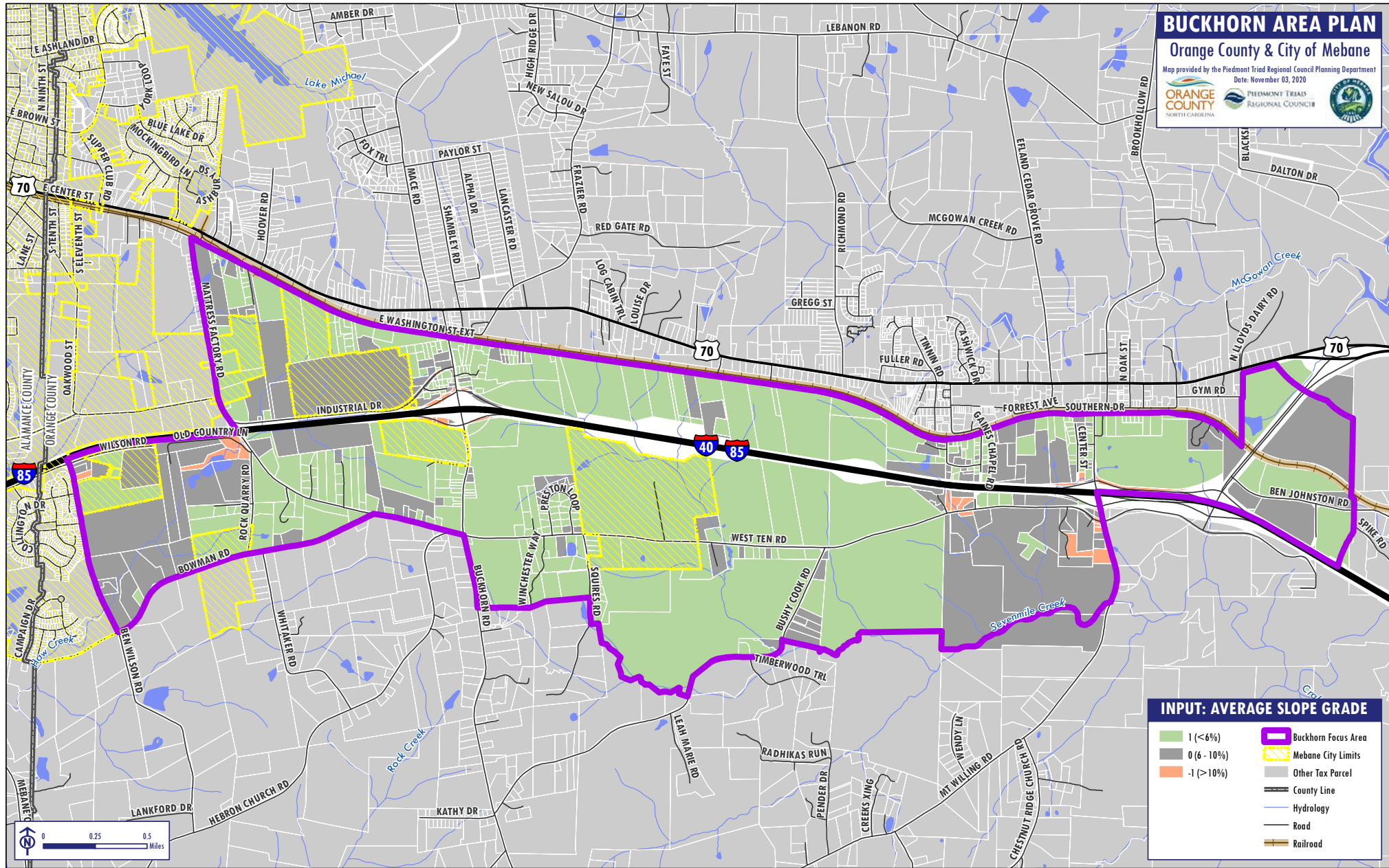
Map 7: Preservation Areas



## ***MEAN SLOPE***

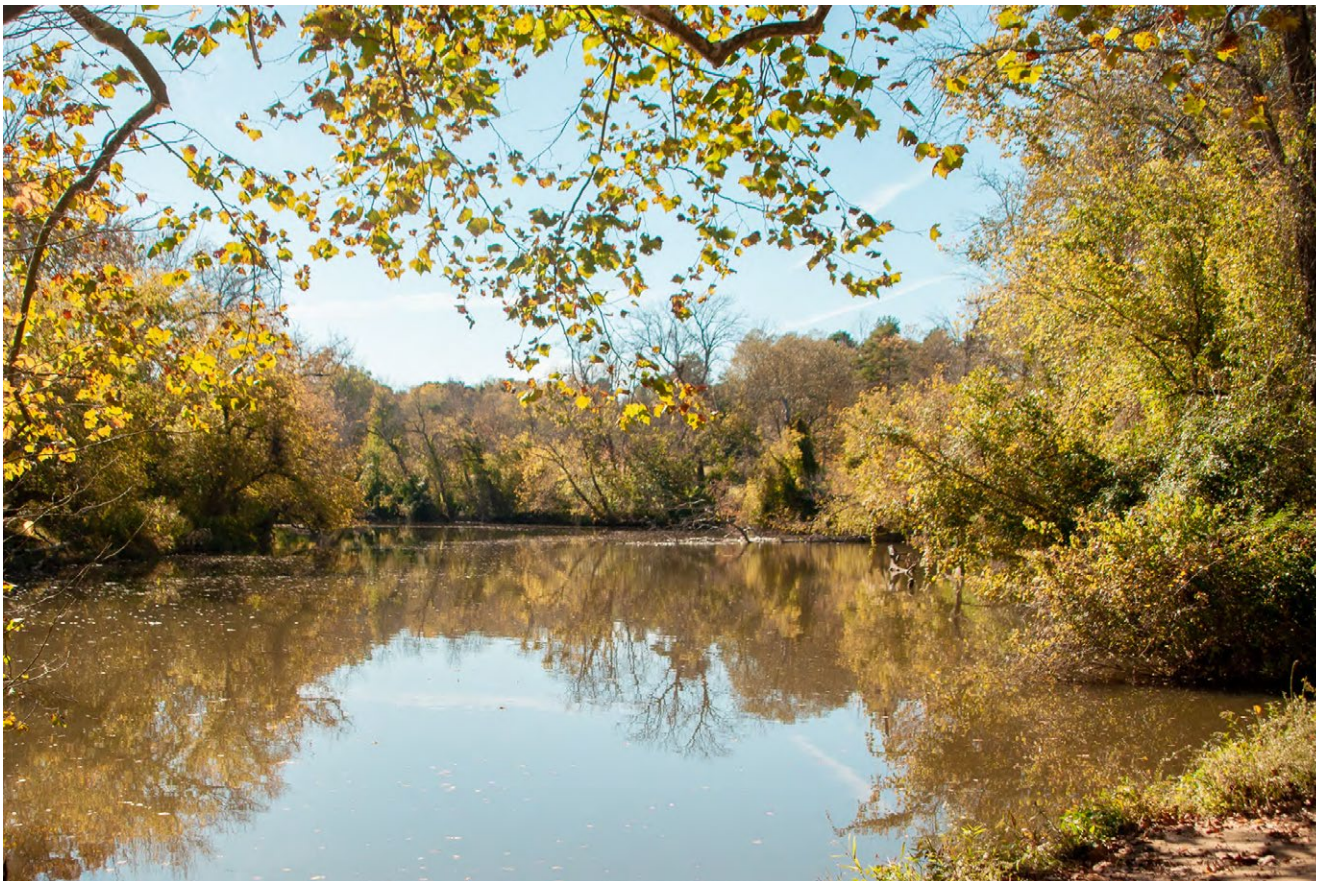
The percent slope was averaged for each parcel using LiDAR elevation data with a 10-foot resolution. For all parcels in the study area, the mean percent slope grade was roughly 6%. Parcels with a mean percent slope grade less than 6% were given a value of 1, as they are ideal for construction. Parcels with a mean slope grade between 6% and 10% received no points, and parcels with values greater than 10% were given a value of -1, as these steeper slopes are not favorable for development. In construction, a slight slope may be helpful for site drainage but a steeper slope can increase the need for grading, increasing site development costs.

Map 8: Mean Slope



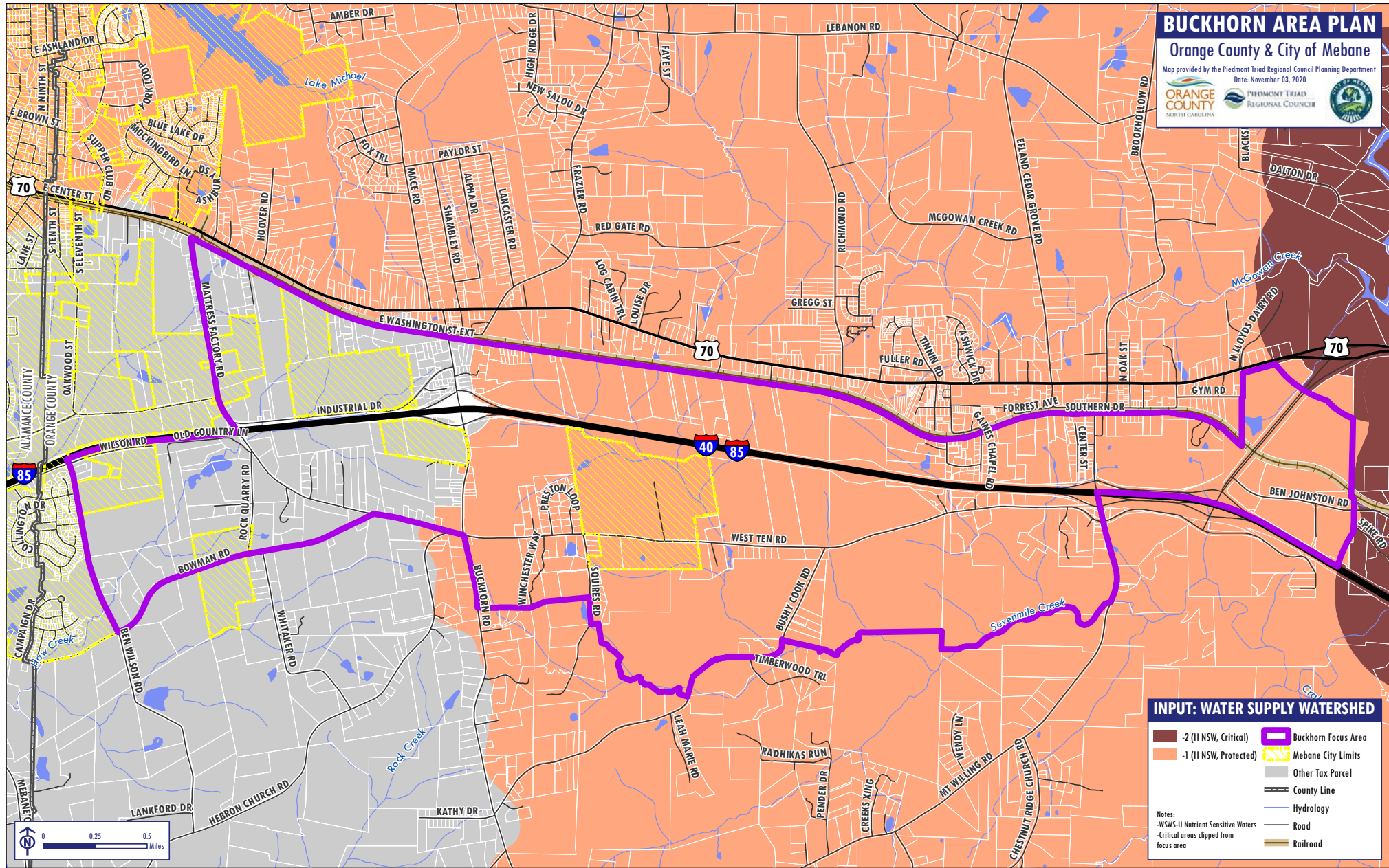
## **WATERSHED**

The Buckhorn Area includes land in the Cape Fear River Basin and the Neuse River Basin. The 200-mile Cape Fear River is the main tributary and namesake of the state's largest river basin. This area is in the Haw River Basin that drains to the Jordan Lake watershed of the Cape Fear River Basin. All waters in the Neuse River basin are classified as Nutrient Sensitive Waters (NSW), as well as waters in the Jordan Lake. NSW is a supplemental classification that the Environmental Management Commission may apply to surface waters that are experiencing algal growth or blooms. Nearly all land east of Buckhorn Road is in the Falls Lake watershed and subject to a Nutrient Management Strategy that limits the nitrogen and phosphorous allowed in the stormwater runoff from development. Many of the waters in this study area are also level two water supply watersheds (WS-II). These waters are used as sources of water supply for drinking, culinary, or food processing purposes, and are deemed High Quality Waters by supplemental classification. Areas in the critical portion of the water supply watersheds were clipped out of the study area. Critical areas include land half-mile upstream and draining to a river intake, and pose very high restrictions on development. Orange County's locally-designated critical areas were not designated or regulated by the NC Department of Environmental Quality and are not recognized within this plan. The remaining area of a water supply watershed is designated as the balance of the watershed. These areas are considered protected with somewhat limiting development restrictions such as impervious cover limits. Parcels in the protected watershed were given a -1 weight.

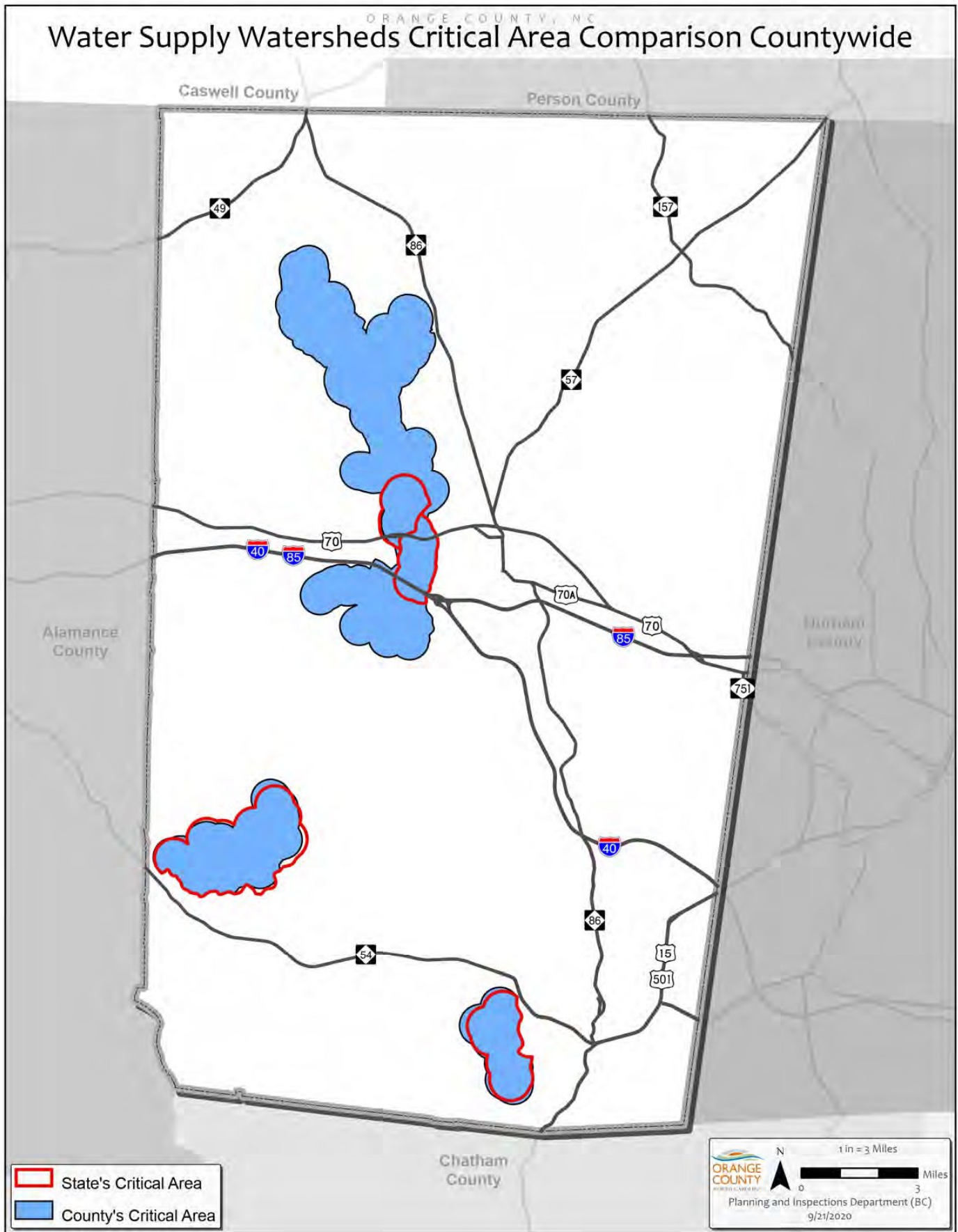




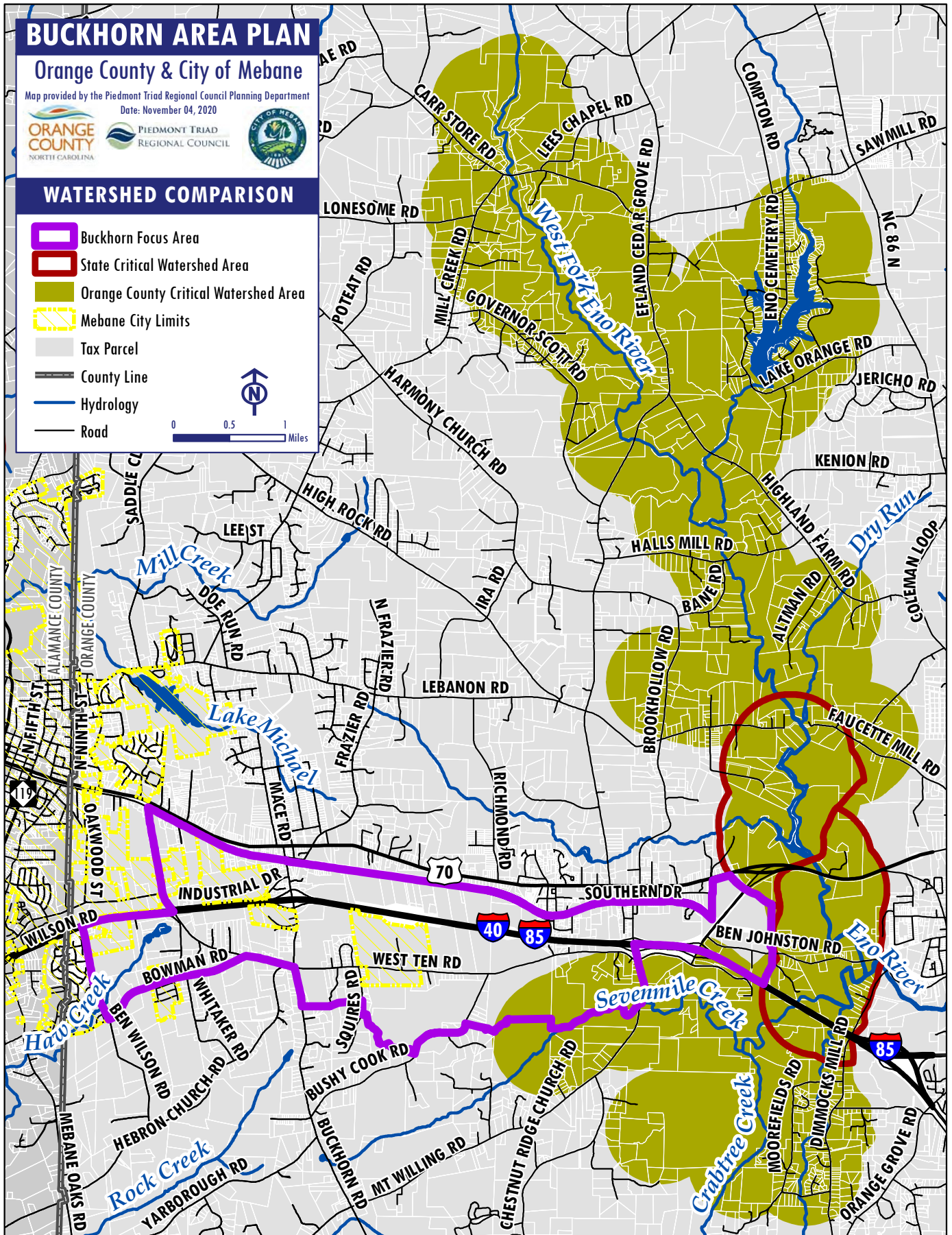
Map 9: Water Supply Watershed



Map 10: Critical Watershed Area Comparison - Orange County



Map 11: Critical Watershed Area Comparison - Buckhorn Focus Area

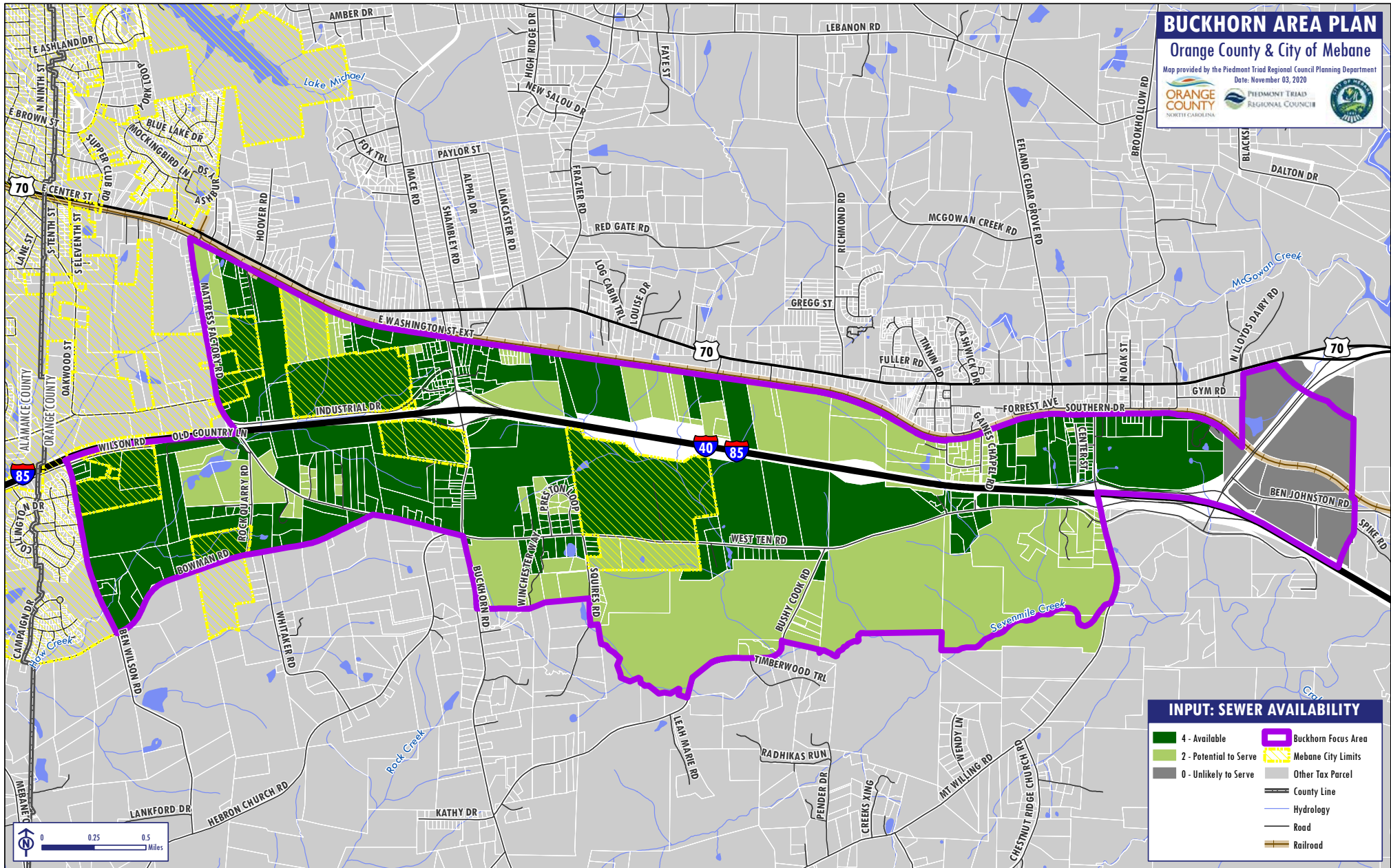


## **SEWER INFRASTRUCTURE**

Public works and engineering staffs from the City of Mebane and Orange County reviewed which parcels had sewer currently available, had potential to be served, or were unlikely to be served in the future. Parcels with sewer currently available were given the weight of 4, with potential to serve a 2, and unlikely to serve a null score (0). The current Utility Service Agreement with the City of Mebane and Orange County will need to be expanded from the current area to provide utilities to some parcels. Areas outside the focus area were not included in the availability study.



Map 12: Sewer Availability

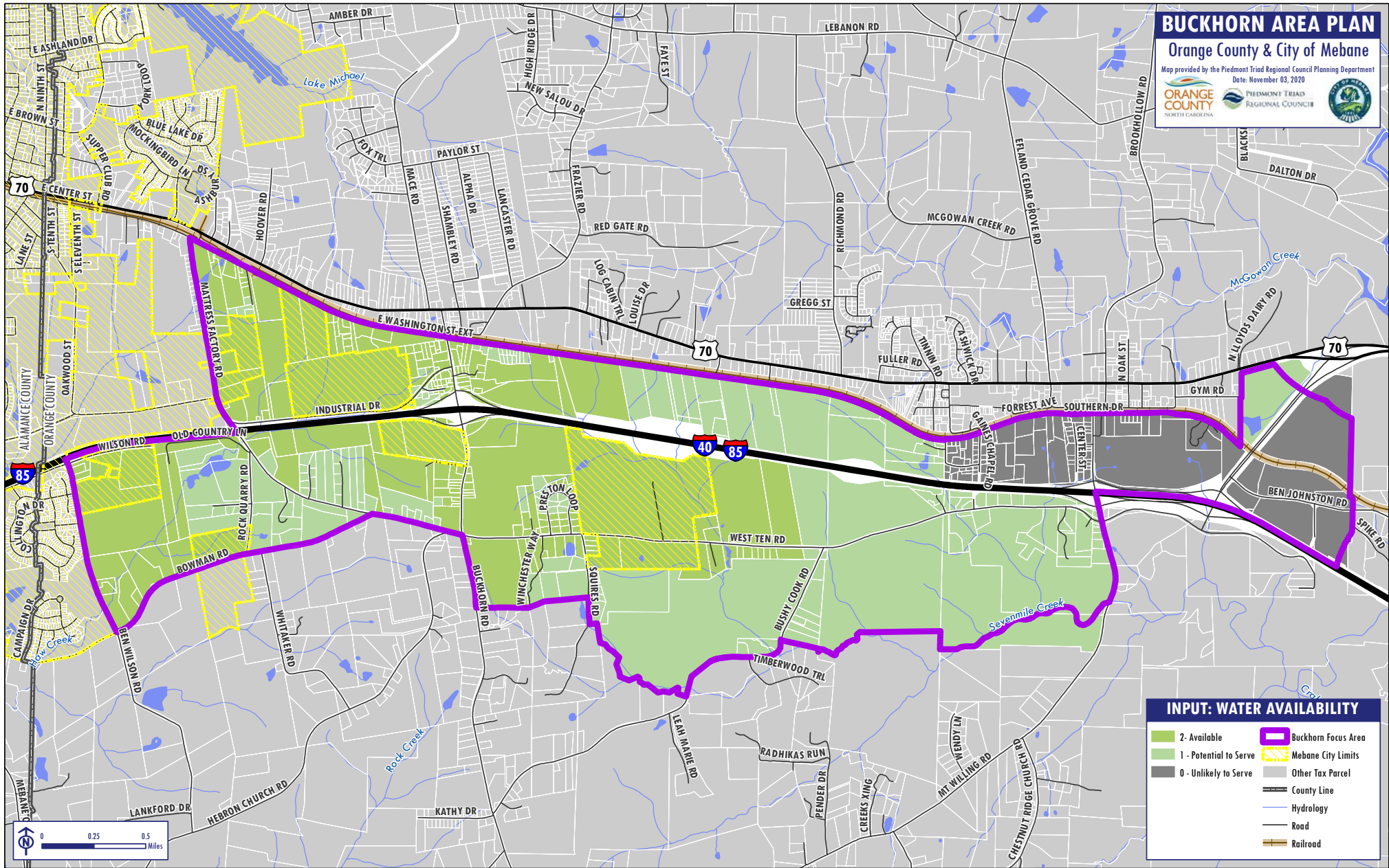


## ***WATER INFRASTRUCTURE***

Public works and engineering staffs from the City of Mebane and Orange County reviewed parcels had water currently available, had potential to be served, or were unlikely to be served in the future. Parcels with water currently available were given the weight of 2, with potential to serve a 1, and unlikely to serve a null score (0). The current Utility Service Agreement with the City of Mebane and Orange County will need to be expanded from the current area to provide utilities to some parcels. Areas outside the focus area were not included in the availability study.



Map 13: Water Availability



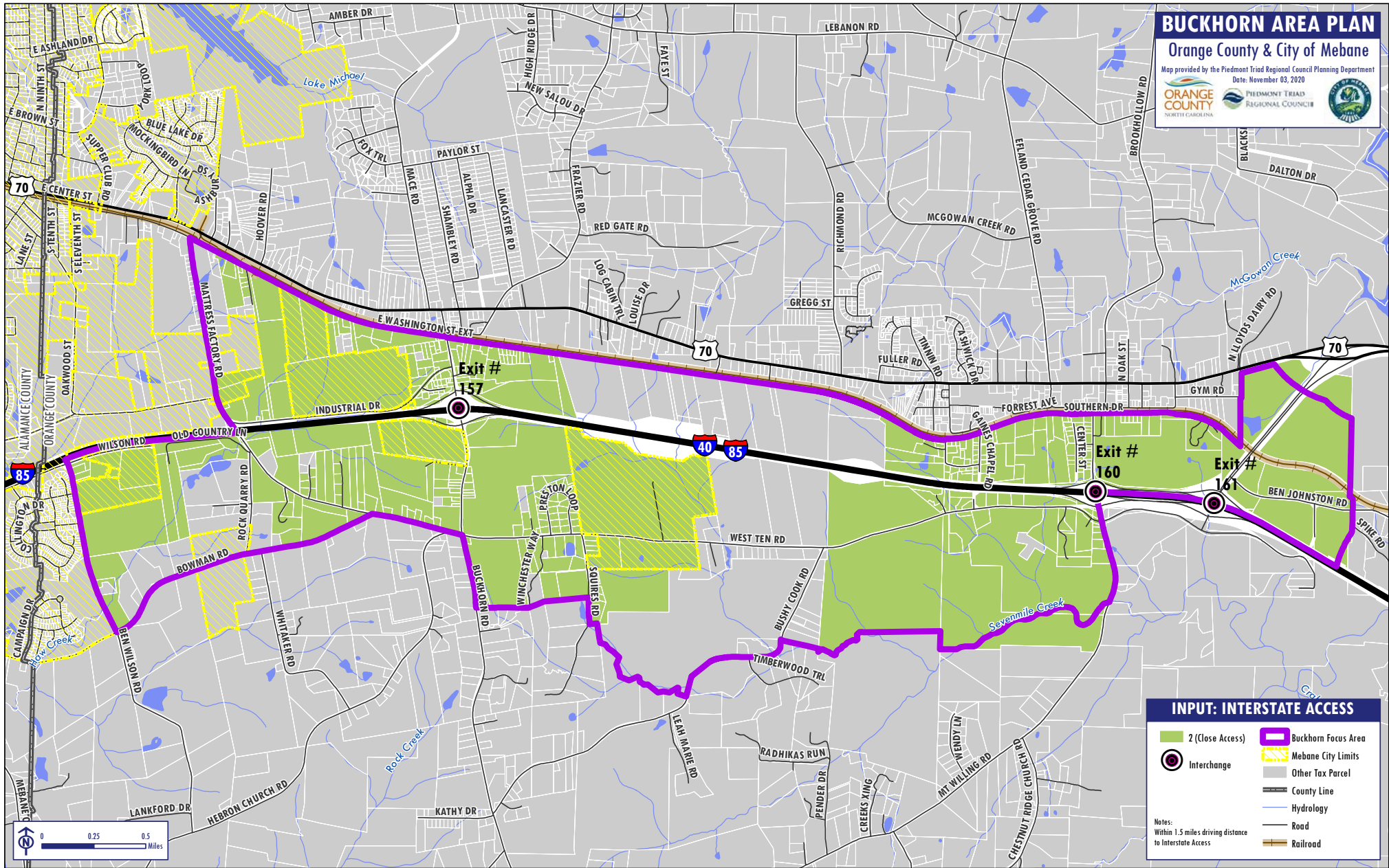
## INTERSTATE ACCESS

Access to the interstate is measured as driving distance from the nearest interchange. A 1.5-mile drive time buffer from each interstate access point was created in ArcGIS. Parcels with a majority of its area falling within the 1.5-mile drive time buffer were given a weight of 2. Location near the interstate is an essential need for manufacturing and shipping industries. I-40/85 are highly marketable interstates as they span the country coast-to-coast from North Carolina to California and Atlanta to Richmond, where I-85 interchanges with I-95, the primary interstate corridor for the entire East Coast of the United States.





Map 14: Interstate Access

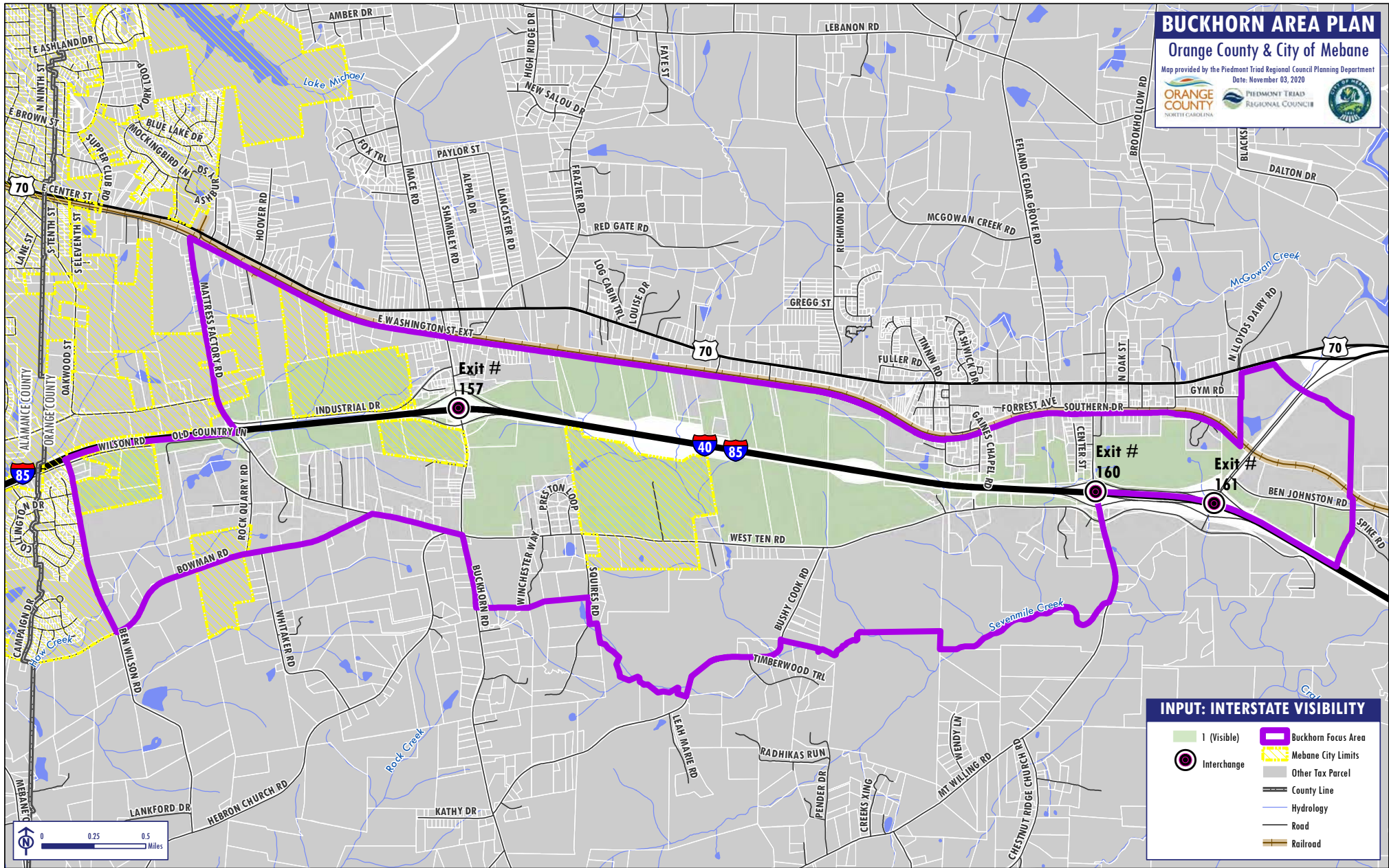


### *INTERSTATE VISIBILITY*

Access and visibility from the interstate is the primary factor considered by businesses and developers in the site selection process. Interstate designation will open up new markets as some companies choose to locate along interstate highways for additional exposure. Parcels with visibility from the interstate were given a weight of 1.



Map 15: Interstate Visibility

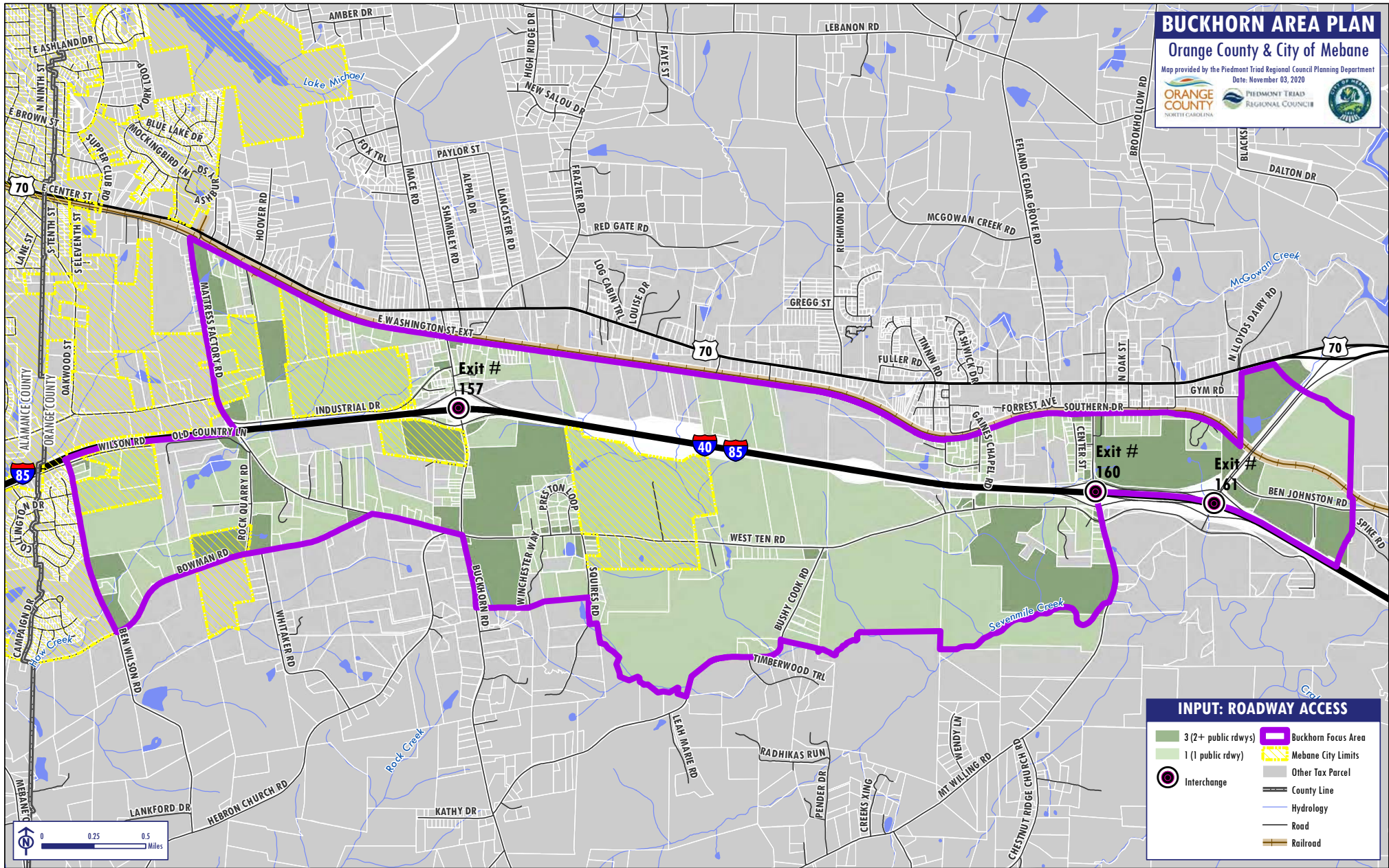


## ROADWAY ACCESS

Roadway access was weighted in two sections; parcels with access to two or more public roadways (mainly at an intersection) were given a weight of 3, and parcels with access to one public roadway were given a weight of 1. Local connector roads are crucial to provide access from the interstate and highways to local business districts and industrial parks.



Map 16: Roadway Access

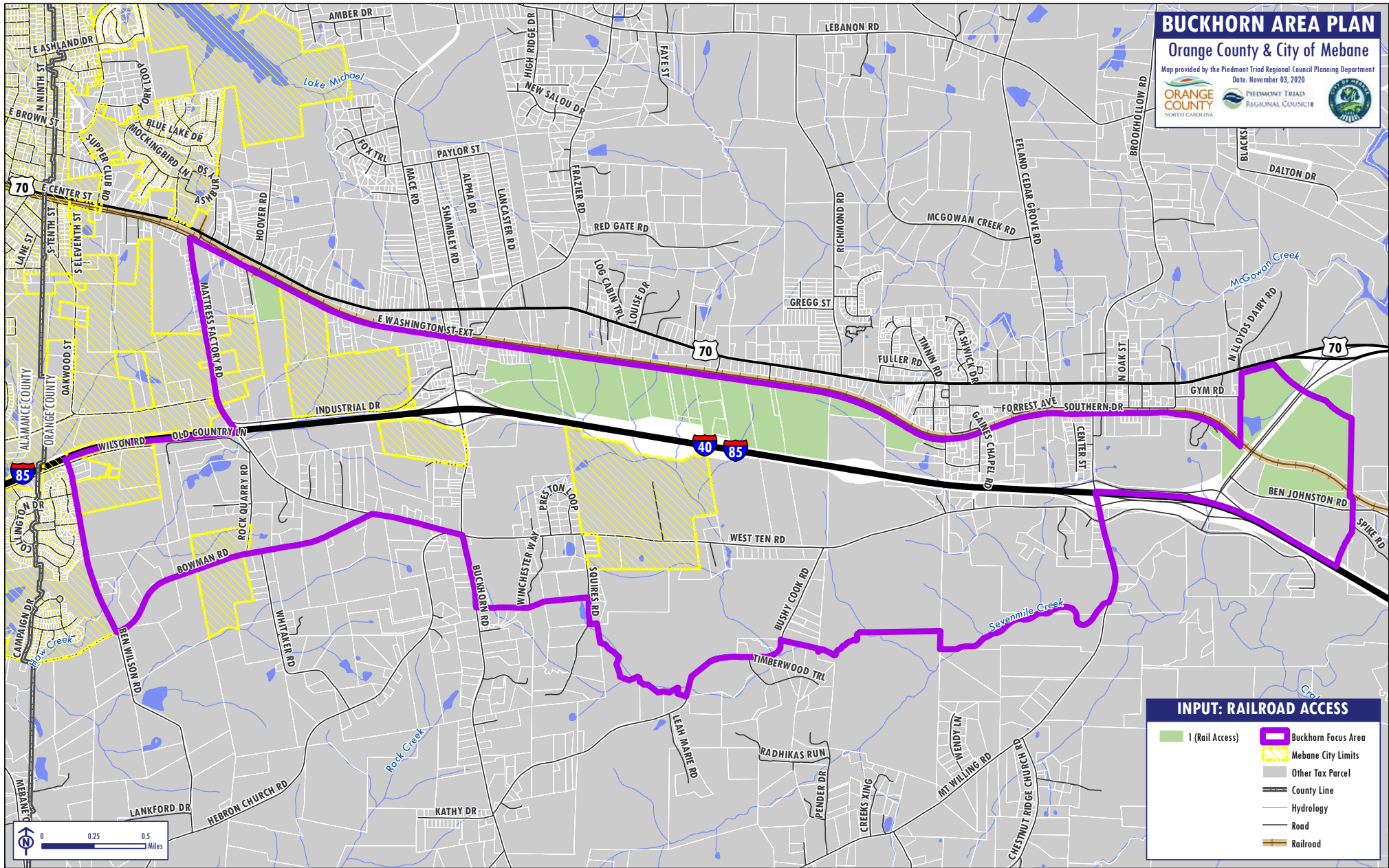


### *ACCESS TO EXISTING RAIL*

Parcels with access to existing rail were given a weight of 1. Rail access promotes and supports economic growth for industries relying on freight rail transportation networks and facilities. It supports facilities and terminals that need to accommodate heavy, wide and tall shipments. Additionally, rail can lower transportation costs, lowering costs for consumers and reducing freight congestion.



Map 17: Rail Access



# 7 | RECOMMENDATIONS

## 1. LAND USE

The areas defined in the description below and portrayed on Map 18 should be considered for manufacturing, wholesale, distribution, and service uses. The Mebane Comprehensive Land Development Plan Mebane By Design should be amended to include these Top Tier Growth Areas and Focus Areas, with exception of Focus Area E. The amendment should refer directly to this plan, which shall serve as an appendix to the CLP and in revisions to the City's Future Growth Area and G-2 Industrial (V) Primary Growth Area.

**The Most Suitable Parcels Map (Map 18) displays two different classifications of suitable parcels. The teal parcels are described below as "Highly Suitable Parcels", the brown dotted areas are described as "Potential Growth Areas". The primary difference in the different parcel types are the readiness to develop. The teal Highly Suitable Parcels have little to no major changes needed for development. They primarily all have water and sewer access, road access, and large land areas. The brown dotted Highly Suitable Parcels are areas that are close to "development ready" but need one or two changes, such as access to water, sewer, or road access.**

**Small lot residential areas in the study area have been identified (Map 20). As an effort to preserve rural residential appeal, buffering these residential areas from light and noise should be defined and applied to protect residents' quality of life. This is further explored in Recommendation 2, Future Land Use Districts.**

### *HIGHLY SUITABLE PARCELS*

The land suitability analysis of the Buckhorn Area reveals multiple parcels ideal for immediate development along the I-40 corridor (Map 19). Parcels ranking from 11-16 in the scoring matrix are ideal for immediate economic development, with little to no major changes needed for development. The majority of these parcels currently have water, sewer, high acreage, and road access available. Of the twelve parcels that are scored in the top tier, two are already developed as employment centers in the manufacturing and distribution sectors.

Developable acreage in these top rate properties range from 2.2 acres to 126.02 acres. Adjacent parcels with the same owner were merged for a total property acreage.



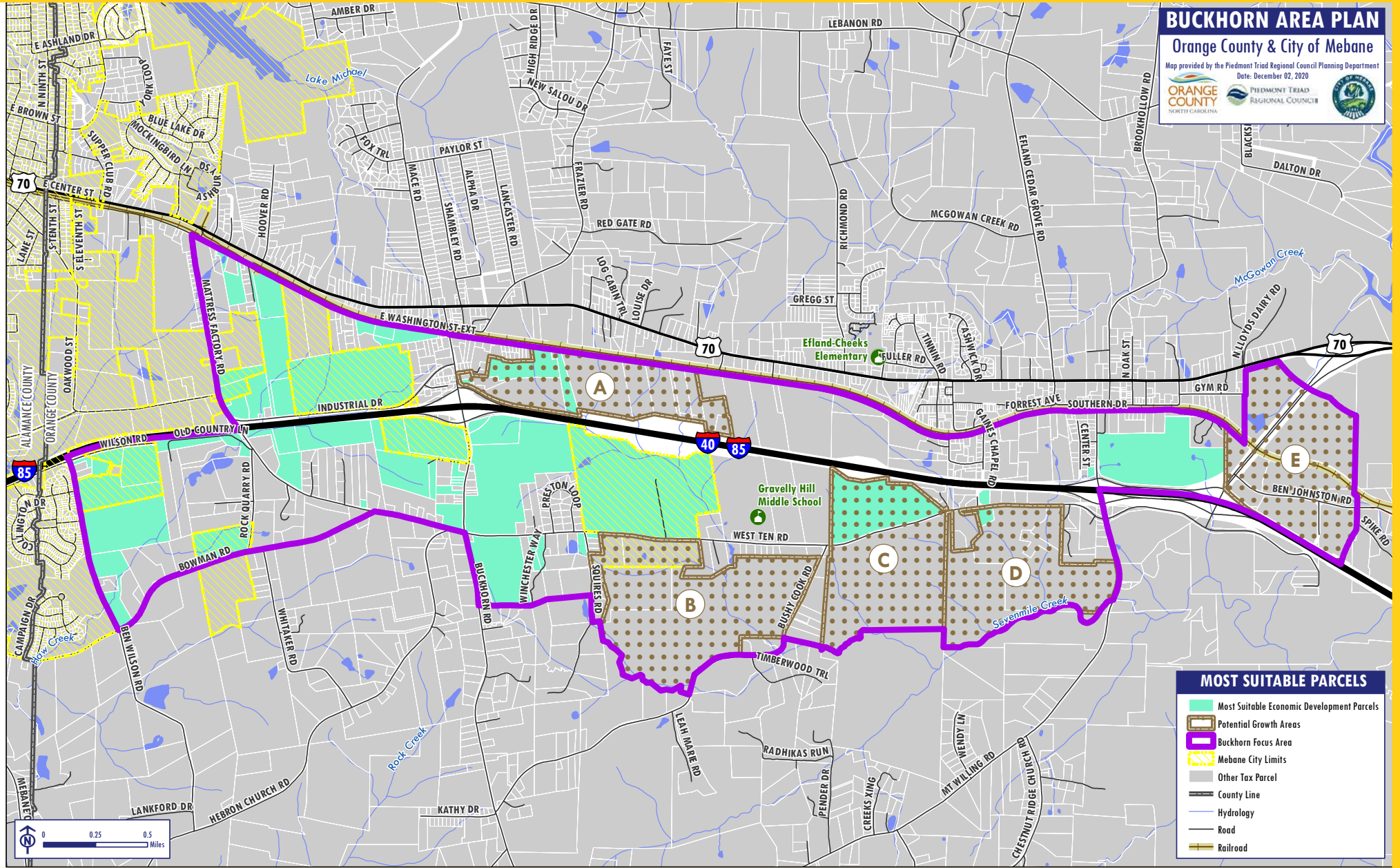


No top tier parcels are located in a preservation area, such as a Voluntary Agriculture District, Conservation Easement or Managed Area, or a Natural Heritage Element Occurrence or Area.

Environmental constraints play a factor in a few of these highly suitable parcels. Slope is not a concern, with the majority of slopes being less than 6%.

Infrastructure needs for these parcels are already met. Only one identified parcel, to the farthest east, does not currently have water available and is unlikely to be served by Mebane. Many identified parcels are adjacent to I-40 providing visibility from the interstate and access to the interstate for all highly suitable parcels is less than 1.5 miles driving distance. The majority of identified parcels are accessible by two or more public roadways and all parcels have access to at least one public roadway. None of these parcels have currently have access to rail, however numerous parcels on the northern part of the

Map 18: Most Suitable Parcels

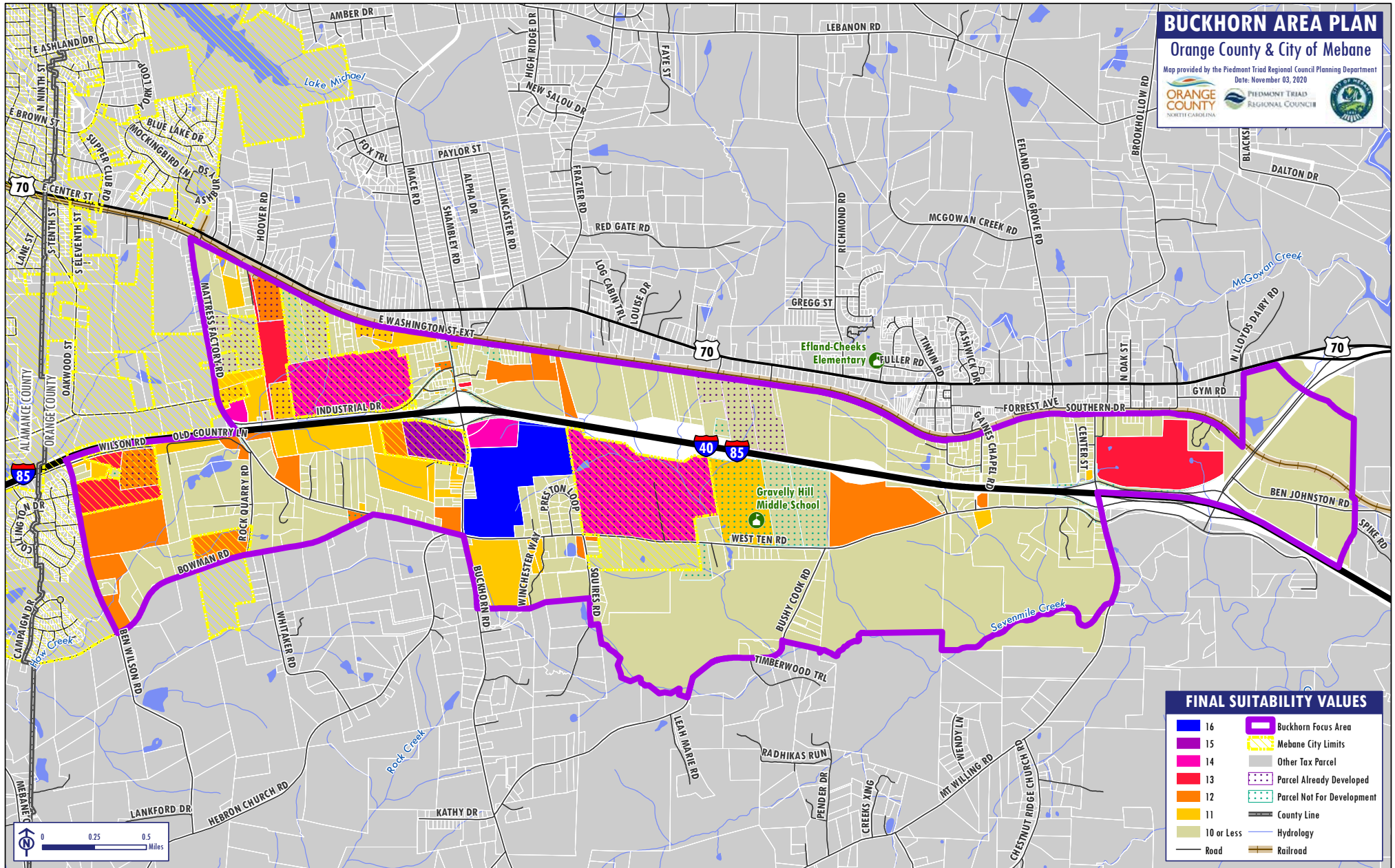


**BUCKHORN AREA PLAN**  
 Orange County & City of Mebane  
 Map provided by the Piedmont Triad Regional Council Planning Department  
 Date: December 02, 2020

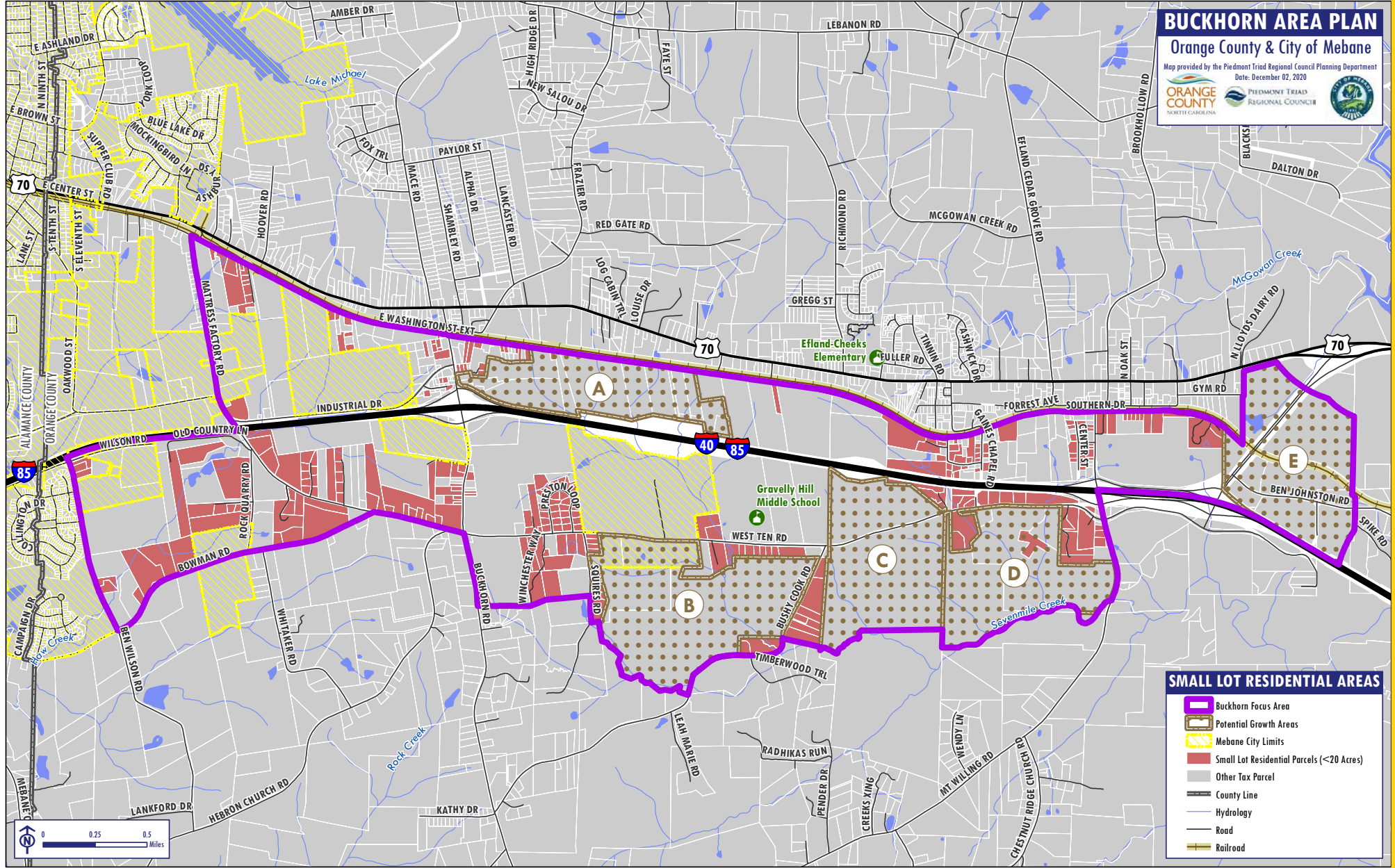
**MOST SUITABLE PARCELS**

- Most Suitable Economic Development Parcels
- Potential Growth Areas
- Buckhorn Focus Area
- Mebane City Limits
- Other Tax Parcel
- County Line
- Hydrology
- Road
- Railroad

Map 19: Final Suitability Values



Map 20: Small Lot Residential Areas

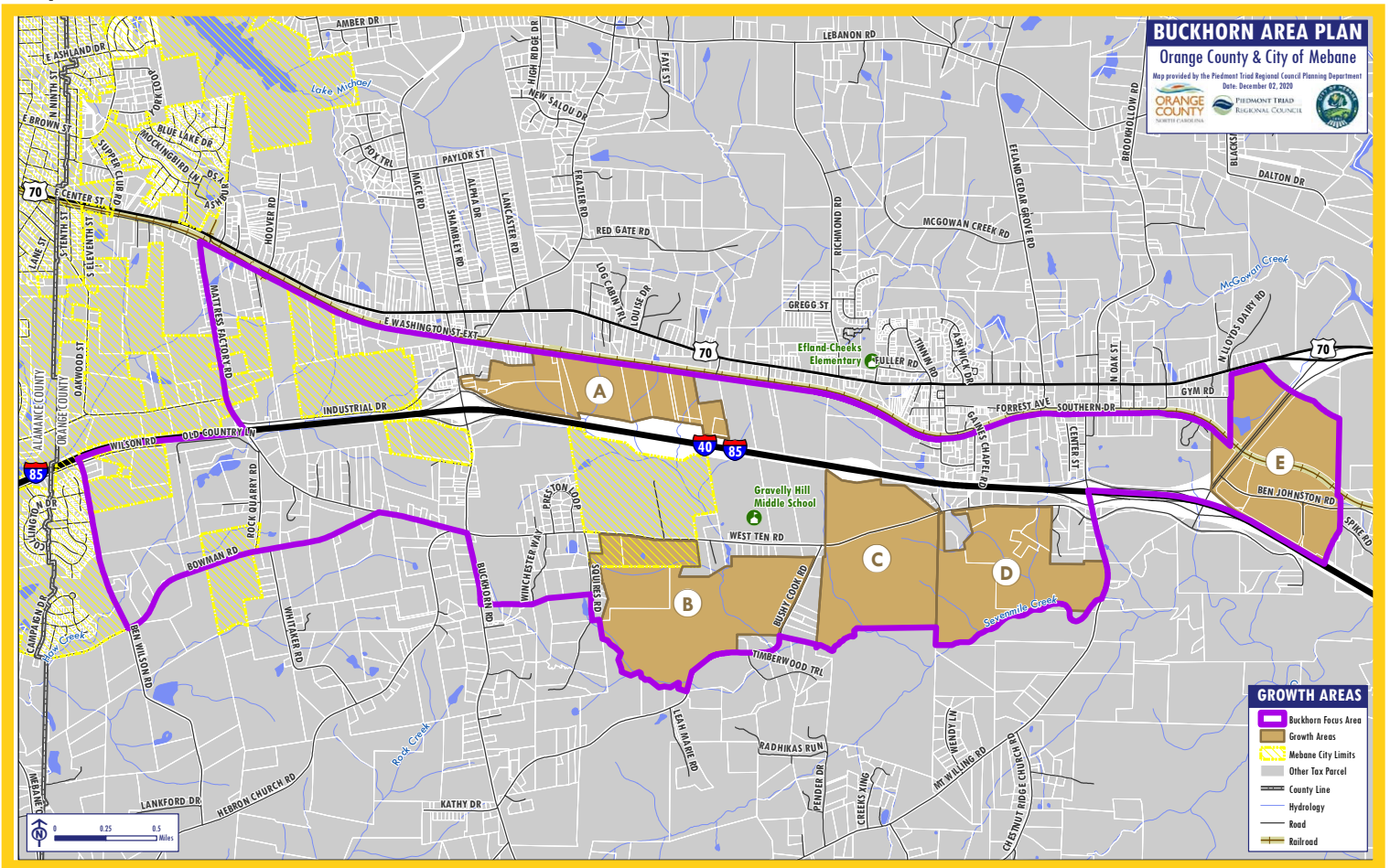


study area are potentially accessible. Growth areas with rail access are identified in the next section.

### POTENTIAL GROWTH AREAS

Five areas have been identified by City of Mebane and Orange County staff as potential areas for growth based on size, access, and needs. The five areas have been labelled from west to east, **in their preferred development order or phasing, though not in a particular order of growth potential**. Each of the five areas will be described in detail what elements are needed to encourage development. Maps 18 and 21 show the identified growth areas A through E.

Map 21: Growth Area Overview



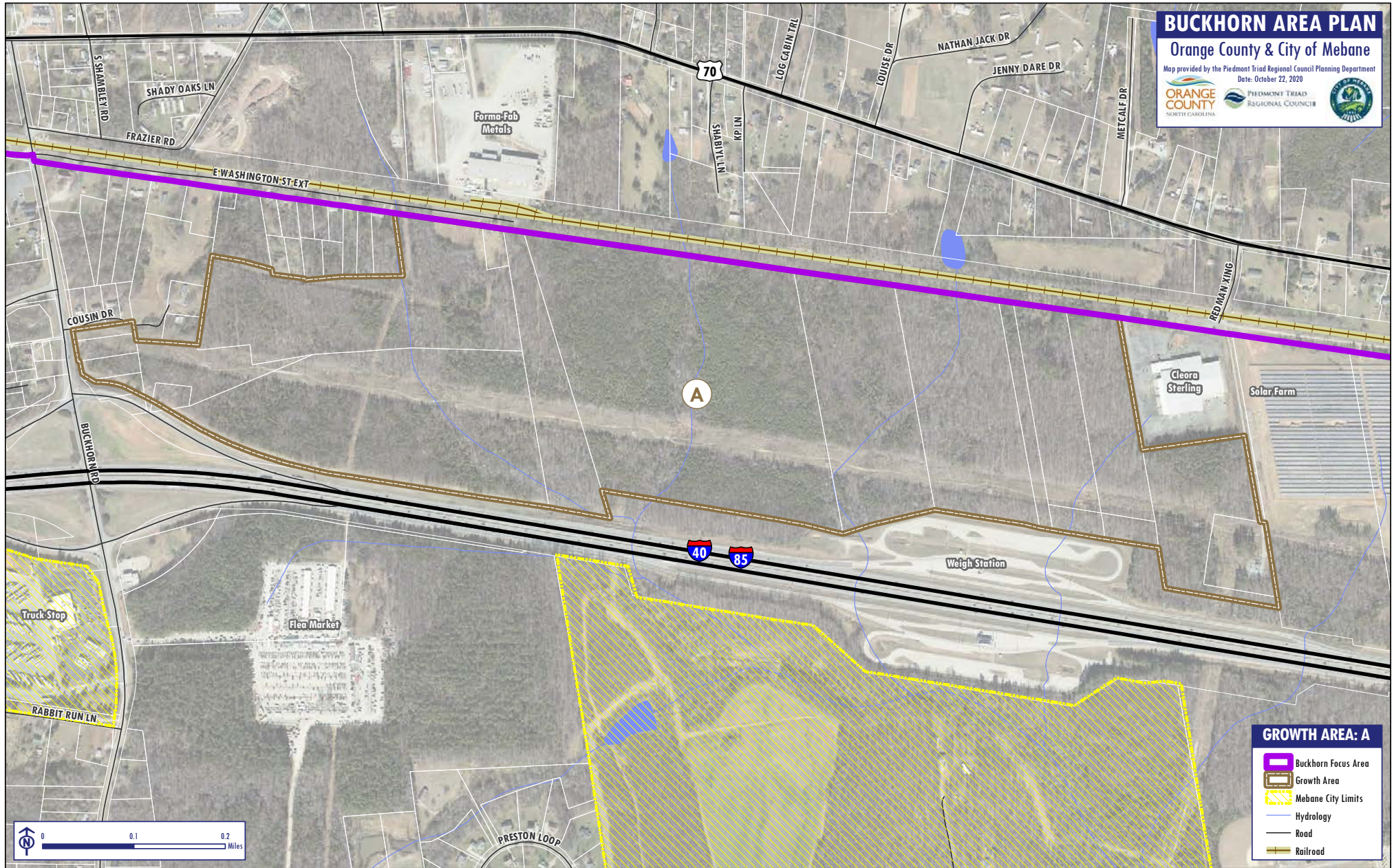
## ***GROWTH AREA A***

This area is a total of 219.62 acres and is comprised of 19 developable parcels. This growth area is unique because road and rail access are adjacent to the parcels but not available. Road access is needed to increase development (and the land suitability score) in this area. There are several large parcels located north of the I-40 truck weigh station but they are not currently accessible by road. There is significant interstate visibility and the Buckhorn Road on and off-ramps are located adjacent to the area. If rail and/or road right of way is dedicated to one or more of these parcels, it will greatly enhance their potential as a primary economic development site.

There are ten larger parcels adjacent to each other (mostly 20 to 49 developable acres) that total 176.33 acres. No parcels have greater than 10% slope. The majority of these parcels are located in the Neuse River Basin and are classified as nutrient sensitive waters (NSW). This classification may affect land use, buffer requirements, impervious surface limitations, and stormwater management requirements. Sewer and water infrastructure is either readily available or has the potential to be served on all developable parcels in this area. Sewer and water is available in the majority of parcels east of the weigh station.

This growth area is next to a historically Black & Occeneechee, working class community (Buckhorn) who will need to be included in guiding its development. Partnership and communication with this community will be critical to its development, ensuring protection of the residential nature of the community, including the preservation of cultural markers such as cemeteries and churches.

Map 22: Growth Area A



## **GROWTH AREA B**

This area is a total of ~~315.4~~ ~~348.99~~ acres and is comprised of ~~four~~ ~~fifteen~~ developable parcels. To increase development in this area, water and sewer is needed. There is potential for water and sewer to be served in this area, but it is not currently available. This area was reviewed in 2019 by Orange County as a Proposed Economic Development Area (Area 3) and was determined to be a possible future economic development area with some necessary amendments to the UDO and restrictions due to the Watershed Overlay regulations.

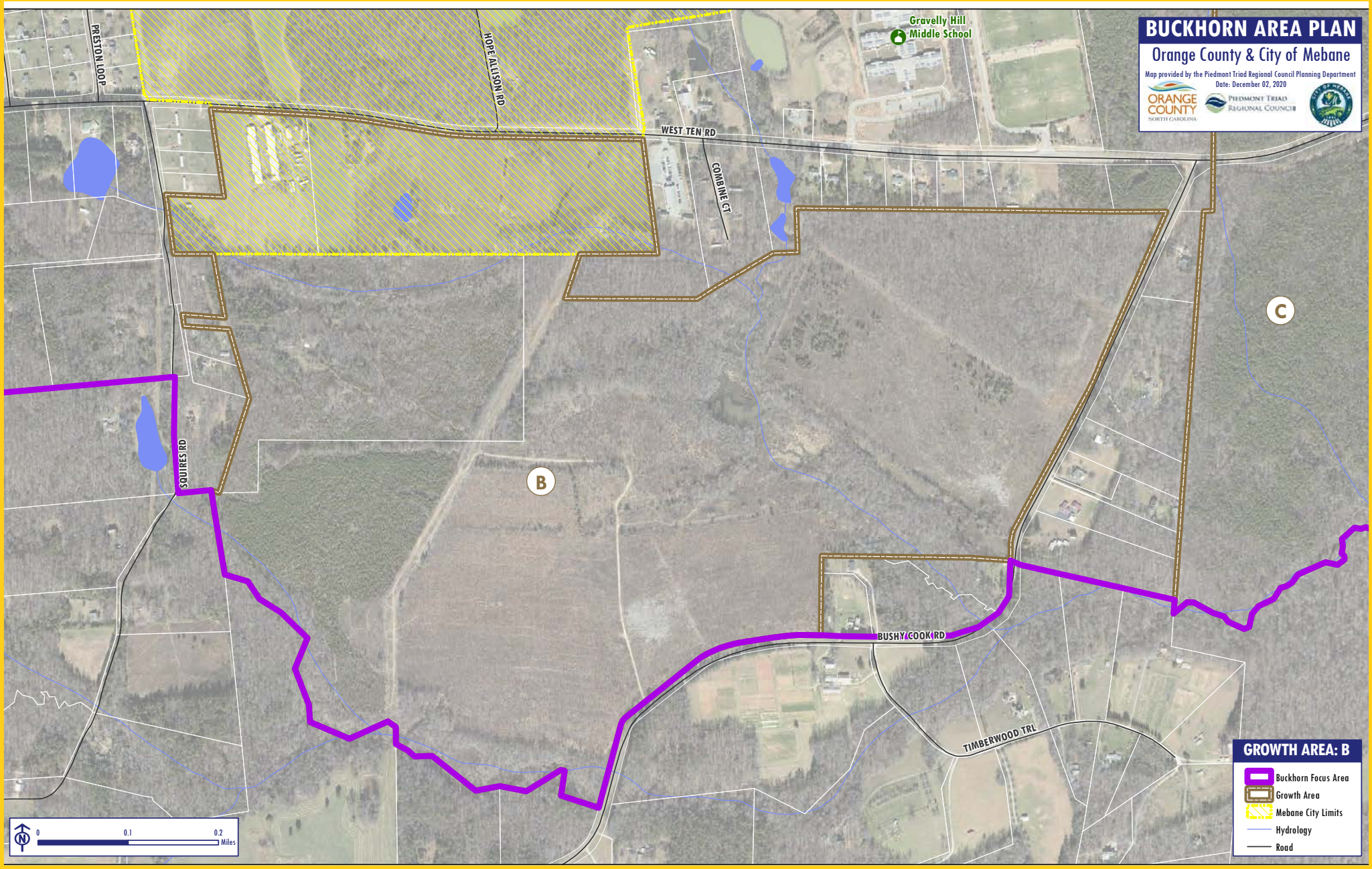
This area is primarily 4 parcels that make up 90% of the developable acreage. No parcels in this group are located in a preservation area, such as a Voluntary Agriculture District, Conservation Easement or Managed Area, or a Natural Heritage Element Occurrence or Area.

The mean slope of this area is ideal with almost all parcels having less than 6% slope.

This area is located in the Neuse River Basin and is classified as nutrient sensitive waters (NSW). This classification may affect land use, buffer requirements, impervious surface limitations, and stormwater management requirements.

The southernmost portion of this area connected by Bushy Cook Road is just outside a 1.5-mile driving distance from the interstate. Parcels connected by Squires Road and West Ten Road are within the 1.5 mile driving distance. All parcels currently have access to one public roadway. A new internal road network could help realize improved interstate access and increase the value of these parcels. These parcels do not have interstate visibility or access to existing rail.



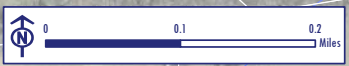


**BUCKHORN AREA PLAN**  
 Orange County & City of Mebane  
 Map provided by the Piedmont Triad Regional Council Planning Department  
 Date: December 02, 2020

ORANGE COUNTY NORTH CAROLINA  
 PIEDMONT TRIAD REGIONAL COUNCIL  
 CITY OF MEBANE

**GROWTH AREA: B**

- Buckhorn Focus Area
- Growth Area
- Mebane City Limits
- Hydrology
- Road



### **GROWTH AREA C**

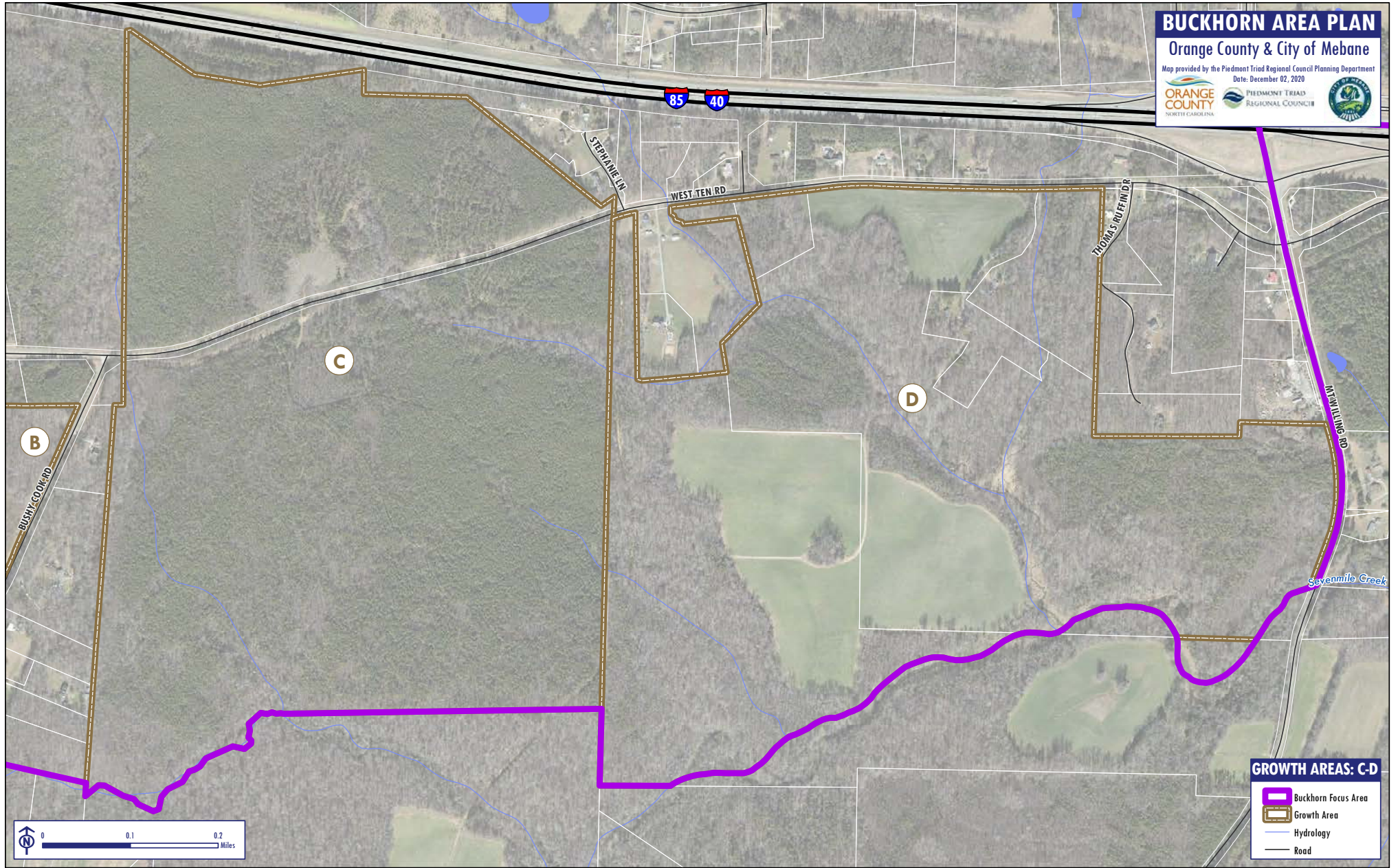
This area is comprised of two developable parcels: One is 73.5 acres and the other is 178.81 acres. The parcels are separated by West Ten Road and have the same owner. This area was reviewed in 2019 by Orange County as a Proposed Economic Development Area (Area 4) and was determined to be a possible future economic development area with some necessary amendments to the Mebane Utility Service Agreement and the Orange County Comprehensive Plan Land Use Plan and Zoning Matrix.

No parcels in this group are located in a preservation area, such as a Voluntary Agriculture District, Conservation Easement or Managed Area, or a Natural Heritage Element Occurrence or Area. The mean slope of this area is ideal with both parcels having less than 6% slope. This area is located in the Neuse River Basin and is classified as nutrient sensitive waters (NSW). This classification may affect land use, buffer requirements, impervious surface limitations, and stormwater management requirements.

Sewer is currently available in the northern parcel and there is potential to serve the southern parcel. Water is not currently available, but there is potential to serve on both parcels.

These parcels are located within 1.5 miles of the interstate and the northern parcel has visibility from the interstate. Both parcels are accessible from West Ten Road. These parcels do not have access to existing rail.

Map 24: Growth Area C



## **GROWTH AREA D**

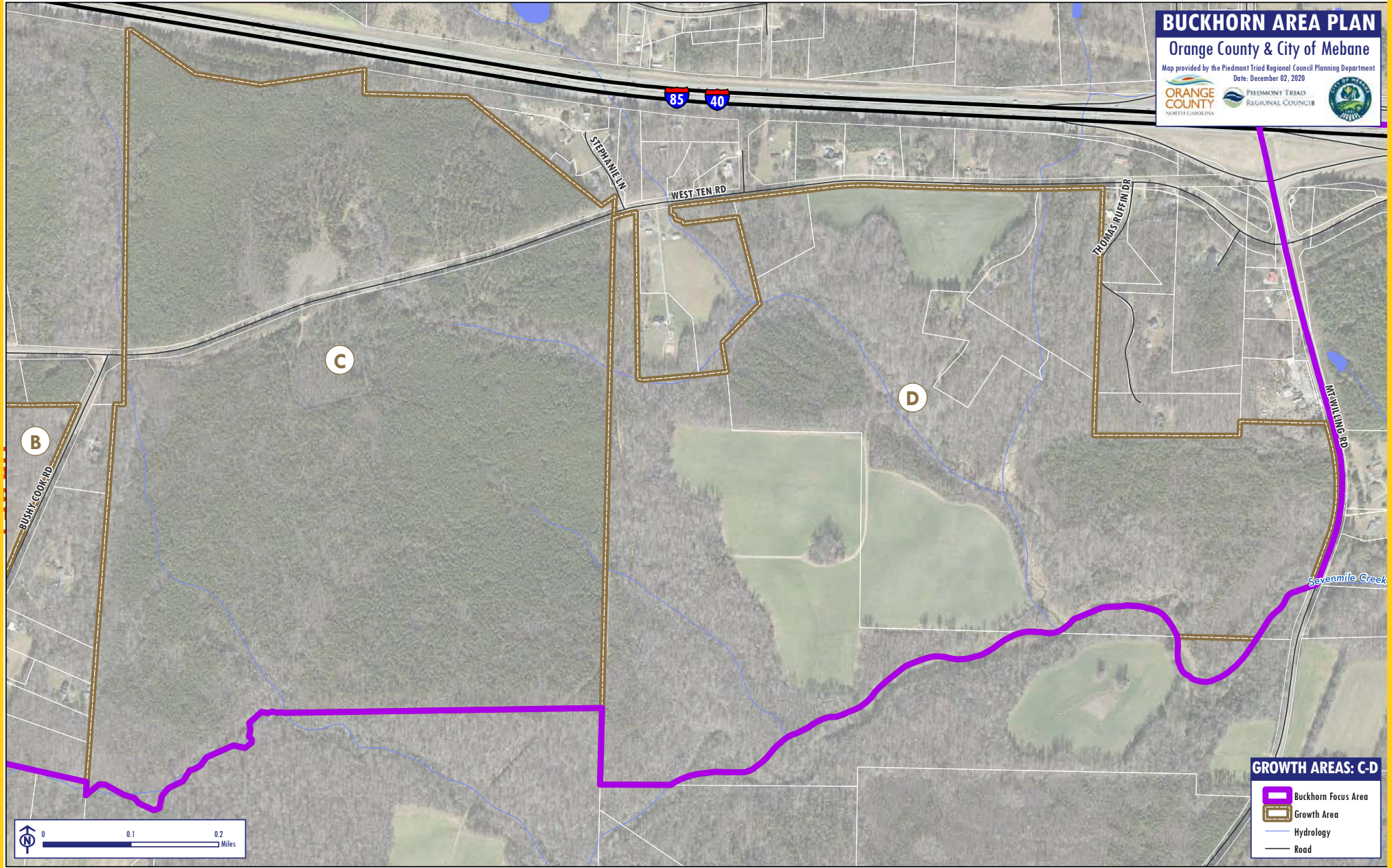
This area is a total of ~~254.2~~ 244.92 acres and is comprised of ~~six~~ eight developable parcels. Five of eight parcels are owned by Seven Mile Farm, LLC and make up 94% of the developable land area. This growth area has a southern border of Sevenmile Creek. Sevenmile Creek was chosen as a boundary due to the environmental constraints and concerns it presents, including permitting of a crossing, environmental and water supply protections, and steep slope challenges. This area was reviewed in 2019 by Orange County as a Proposed Economic Development Area (Area 4) it was determined to be a possible future economic development area with some necessary amendments to the Mebane Utility Service Agreement and the Orange County Comprehensive Plan Land Use Plan and Zoning Matrix.

The two largest parcels are located in a National Heritage Element Occurrence (NHEO), which means element occurrences reflect the presence of plant and/or animal communities that are tracked by the NC Natural Heritage Program. Sevenmile Creek contains two threatened or endangered bivalves known to live in the Neuse drainages. These species are threatened at a state level but are not a federally listed species. It is not thought that these species would significantly restrict development.

The mean slope of this area is primarily 6% to 10% slope. This area is located in the Neuse River Basin and is classified as nutrient sensitive waters (NSW). This classification may affect land use, buffer requirements, impervious surface limitations, and stormwater management requirements. Sevenmile Creek is located in this growth area, stormwater devices are necessary to ensure high quality water before going back into the creek.

This area does not currently have water or sewer available in the majority of parcels, but it has the potential to be served.

These parcels are located within 1.5 miles driving distance from the interstate but do not have visibility from the interstate. Parcels are accessible from West Ten Road and Mt. Willing Road. There is not access to existing rail.



## **GROWTH AREA E**

This area is a total of 269.08 acres and is comprised of eleven developable parcels. Nine of these parcels are owned by a single property owner, making up 259.13 acres. The majority of the parcels are between 20 and 99 acres in size.

This area was reviewed in 2019 by Orange County as a Proposed Economic Development Area (Area 7) it was determined to be a possible future economic development area with concerns regarding the acreage located within the State's critical watershed and proximity to the City of Mebane's corporate limits restricting annexation.

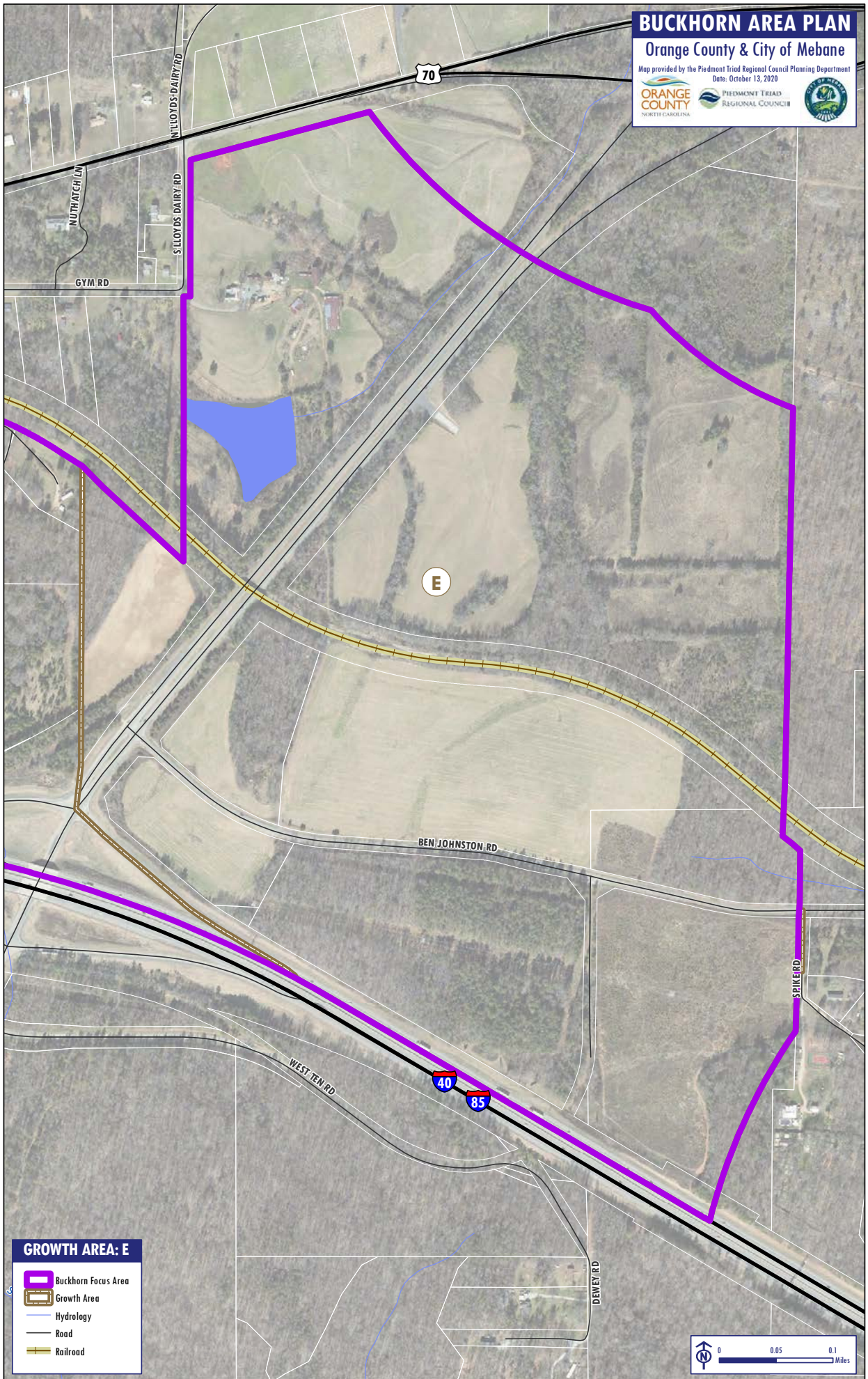
The parcel in the northeast corner is located in a Voluntary Agriculture District (VAD). VADs in Orange County are for a period of ten years. VADs encourage the preservation and protection of farmland, allows landowners to publicly recognize their farms, and protect farms from negative impacts. No parcels are located in a conservation easement or have a Natural Heritage Element Occurrence or Area.

This area is located in the Neuse River Basin and is classified as nutrient sensitive waters (NSW). This classification may affect land use, buffer requirements, impervious surface limitations, and stormwater management requirements.

Due to the distance from both the existing Mebane City limits and utility networks, it is unlikely that Mebane will provide water or sewer services to these properties. The Town Of Hillsborough will need to provide utility service to this area or they are unlikely to be developed in the near future. Due to the unlikelihood of service with City of Mebane utilities, Growth Area E should not be included in the City's Comprehensive Land Development Plan's scope, including its Future Growth Area.

These parcels are all within a 1.5 mile drive from the interstate and the southern parcels border I-40, providing interstate visibility. All parcels within this growth area are currently accessible by at least one road, Ben Johnston Road or the I-85 Connector/US 70. Five parcels are adjacent to the existing rail line.

Map 26: Growth Area E



## 2. FUTURE LAND USE DISTRICTS

The Mebane By Design CLP identified this area for future economic development purpose, because of the proximity to I-40/85 and Orange County policy of wastewater service to the area for industrial development. The CLP has other goals and objectives including open space preservation, trail and multi-modal connectivity.

It is recommended that the City of Mebane provide a development ordinance update to incorporate ~~two~~ **a** new zoning district that encourages documented research, office and manufacturing facilities and also support walkability, mixing of uses and practical design that is compatible with the surrounding land uses. The following proposed district modelled from the 2020 Orange County Unified Development Ordinance O/RM ~~and Rural Residential~~ districts with some minor modifications. In addition further application of open space provisions and rural or agricultural zoning districts should also be encouraged for parcels that have a lower suitability value in Map 19: Final Suitability Values.

### ***DEVELOPMENT STANDARDS***

**Lighting** - The City of Mebane and Orange County Development Standards both require outdoor lighting to direct appropriate levels of illumination upon intended target structures. All lighting should be located, angled, shielded, or limited in intensity so as to cast no direct light upon adjacent properties. Light pollution should be limited to preserve the nighttime environment.

**Trails** - The addition of trails and greenways should be encouraged where possible. existing utility easements are ideal trail locations. The sewer easement from the Medline property is an excellent example of such an opportunity and should be further explored to connect nearby residential and institutional properties.

**Buffers** - At least 100' should be accommodated for property developed adjacent to existing residential land use or residential zoning districts. The buffers may be a combination of natural vegetative buffer that exists or the installation of vegetation identified in the unified development ordinance. For particularly high buildings that are close to the maximum height limit of the zoning district, additional buffer distance may be required to appropriately protect residential areas from noise, light or other nuisances created by the new development for the residential district. In addition, floodplain, wetland and natural heritage occurrence areas should also be discouraged from disturbance, potentially increasing buffer requirements for new development. Mebane UDO strongly prefers tree preservation wherever possible for buffering purposes. Note that fencing is not an appropriate substitute for vegetation in buffering Manufacturing from Residential uses.

**Traffic** - Traffic is important to address in protecting existing residential quality of life. Traffic impacts should be minimized at Gravelly Hill Middle School, with attention to drop-off and pick-up hours. The City of Mebane will continue to require a Traffic Impact Analysis (TIA) for applications for preliminary plat or rezoning requests that are anticipated to generate 100 or more undisturbed peak hour vehicle trips or 1,000 or more undisturbed average daily trips (ADT). Primary access points should be directed to W Ten



and Buckhorn Rd and away from Bushy Cook and Mt Willing Road. To improve traffic flow and safety, a shared driveway requirement for contiguous non-residential land uses should be considered whenever feasible. The City of Mebane and Orange County will continue to work with NCDOT as they make the final determination for road improvements.

### *OFFICE AND RESEARCH (O-R)*

**Purpose** - The purpose of the Office and Research (O-R) District is to provide locations for medium and high intensity office, service, research, and light manufacturing land uses in areas where utilities are available or are to be made available as part of the development process. This district is intended to provide for employment centers near transportation routes. The O-R district should require accessibility for pedestrians to navigate to and from major transportation corridors, **existing and planned transit hubs**, and existing and future trail connections from future development adjacent or behind the major transportation corridors as the area develops to ensure connectivity. Safety and connectivity of pedestrian, bicycle and transit users should be utilized to identify pedestrian connection points. Secondary uses such as retail services, restaurants and convenience services that support the primary use should be encouraged. Buffers from residential areas should be enhanced from areas that are not residential. Outdoor storage areas or warehouse or freight areas should be located away from pedestrian corridors, open space/recreation locations and roadways as much as possible.

**A method for incorporating primary and secondary uses for future development may include application of a Planned Unit Development (PUD). The PUD application when filed will identify standards and metrics of density, roadways, trails, etc. upon application for a mix of uses and application of development standards that should meet or exceed the base level of development standards.**

Allowable uses should include: Child Care Facilities, Schools, Libraries, Universities, Hotels, Motels, Offices and Personal Services, Warehouses, Wholesale Trade, Governmental Facilities, Winery, Light Industrial (Assembly/Packaging), Parks, Botanical Gardens and Arboretums, Farmer's Markets, Hospitals, Health Services, Bus Shelter, Parcel Delivery Services, Clubs/Lodges, Community Center, Research and Manufacturing Facility, and Utilities. **Incorporation of multi-family, townhomes or limited single-family residential uses may be incorporated as part of a Planned Unit Development (PUD) process.**

**Dimensional Standards** - Substantial setbacks from residential areas are necessary of at least 100' ~~70'~~; with narrower setbacks allowed for non-residential land uses. The district encourages the land owner or prospective developer to take advantage of and preserve existing vegetative barriers through incentives that allow flexibility and transferability to other requirements in the district standards. These standards should protect property values, minimize light and noise pollution to residential areas, but also allow flexibility. Street design standards should incorporate Complete Streets principles, allowing multiple uses or roadway corridors, but also buffering pedestrians and bicyclists from higher speed automobile traffic.

**Applicability** - This district will be encouraged where adequate water and sewer service is available or

will be available during the development process, or less than 5 years from initial permitting is begun. Most Suitable Parcels Map 18 showing the teal “development ready” parcels and 5 primary growth areas could utilize O-R on suitable parcels that could be served by wastewater.

### ***RURAL RESIDENTIAL***

~~**Purpose** – The purpose of the Rural Residential District is to provide locations for rural non-farm residential development, at very low intensities, at no greater than 1 dwelling unit per acre (du/ac). This zoning district would be used in the event of annexation into the City of Mebane to use municipal utilities for detached single-family residential purposes.~~

~~**Dimensional Standards** – Consistent with the City of Mebane UDO, the setbacks that apply to the R-20 zoning districts will apply to Rural Residential but density will be limited to 1 du/ac. All Designs and Subdivision Standards within the Mebane UDO shall apply to all uses and development activities within these zoning districts unless a use is a bona fide farm activity, as defined and exempted from local ordinances by NC General Statutes.~~

~~**Applicability** – Any detached single-family residential use or development within the study area of this plan that is annexed into the City of Mebane and thereby subject to its ordinances and adopted plans.~~

### ***EXISTING MEBANE ZONING DISTRICTS APPROPRIATE FOR GROWTH AREAS***

~~There are other existing commercial and industrial zoning districts appropriate for the 5 primary growth areas. In addition,~~ Residential zoning districts including multi-family and possibly townhomes could be appropriately located to meet housing demand near the Interstate and existing commercial and industrial development, but analysis of school location, walkability and availability of open space areas for new multi-family developments will be strongly considered during the development process. Residential developments that integrate non-residential features in a Planned Unit Development will be preferred.

### ***TRANSPORTATION CONSIDERATIONS:***

The Buckhorn Interchange will likely face increased traffic as the area develops. Analysis of freight and automobile traffic and capacity will need to be analysed not just for that Buckhorn Road interchange, but also for other roadways such as Mattress Factory Road. Service roads and access management will be integral to each development analysis, but may be better served through a scenario plan of two or three build out scenarios.

The Mountains-to-Sea Trail crosses through the study area on Mt Willing Road and West Ten Road. This section of trail is on-road. An off-road route would be ideal for recreation needs and coordination with state partners is encouraged to discuss an off-road rural route connecting Mebane and Hillsborough for MST designation.

### **3. WATER SEWER AGREEMENT EXTENSION**

The availability of water and sewer systems is one of the primary factors in developing a site/property's development potential. Areas that are not served by water and sewer systems generally develop at very

low densities because water must be obtained from individual wells and sewage must be disposed of on-site via, predominantly on-site septic systems for residential properties.

This area plan looks to update the Buckhorn Economic Development District plan, Efland Small Area plan and the 2012 utility services agreement. The City of Mebane and Orange County should address changes to the service area agreement from 2012, to both recognize continued interest in a variety of light industrial, institutional and commercial uses in the study area of this plan, but also the need to preserve the rural character of existing residential areas, less suitable for industrial growth.

#### **4. ORANGE COUNTY PLANNING ASPECTS**

**Orange County should reevaluate related plans and agreements to inform any updates that may be required as a result of the Buckhorn Small Area Plan adoption by the City of Mebane and Orange County after full public input.**

~~While a coordinated effort to prepare this Buckhorn Area Plan, the following recommendations are provided to help inform possible future planning initiatives of Orange County:~~

~~The City of Mebane is not a party to the Water and Sewer Management, Planning and Boundary Agreement (WASMPBA). Following the update and renewal of the 2012 Utility Service Agreement, which currently addresses Potential Urban Growth Annexation and Excluded Area, the County should consider initiating an amendment to the WASMPBA map for consistency. Absent any formal request from Mebane to extend its Extraterritorial Jurisdiction (ETJ), it is the WASMPBA and Utility Service Agreement that work together to inform Orange County's residents of Mebane's directions for future growth.~~

~~Until such time as the Utility Service Agreement and WASMPBA is amended, the Orange County Planning Department shall use this Buckhorn Area Plan as a key guiding document for any courtesy review comments it may prepare on development proposals processed by the City of Mebane in Orange County.~~

~~Orange County should consider the relationship between this Buckhorn Area Plan and the Efland-Mebane Small Area Plan. Both plans will continue to inform planning within the geography. If or when an inconsistency is identified, the most recent Buckhorn Area Plan shall take precedence.~~

~~Upon completion of the City's update to its Comprehensive Land Development Plan, which this Buckhorn Area Plan is intended to inform, Orange County Planning shall determine its recommendations for any amendments that may be needed to the 2030 Comprehensive Plan Future Land Use Map.—~~

# 8 | APPENDIX

---

## CONTENTS

MAPS



**Janine Zanin, [janinezanin@mebtel.net](mailto:janinezanin@mebtel.net), Nov 30, 2020, 5:20 PM**

To the Mebane Planning Department and City Council:

Attached is public comment on the Buckhorn Area Plan that I'm submitting for the City Council's consideration. It is over the character limit permitted on the website so I'm emailing it as directed.

To the Mebane City Council & Planning Department:

“Potential Growth Areas B, C & D” are not appropriate for Industrial Growth and the existing Buckhorn Area Plan is replete with conflicting statements that provide little to no guidance for future planning in this area. On the one hand, it contemplates “walkability, mixing of uses and practical design that is compatible with the surrounding land uses” while at the same time concluding that all of the potential growth areas on the map be considered for G-2 Industrial Primary Growth Area zoning.

At the Public Input meeting on November 10<sup>th</sup> as well as the Planning Board meeting on November 9<sup>th</sup>, it was made clear by Orange County and City of Mebane Administrators that their plan is to restrict any further residential development in this area and concentrate all development in the manufacturing and distribution spheres, similar to the Medline and Morinaga facilities. This narrow view of the value of this land and this community should be reconsidered and re-evaluated as it will ultimately create a patchwork of incompatible land uses along the eastern end of West Ten Road and along Bushy Cook Road that is the antithesis of good planning and runs counter to the basic principles of zoning. While it is clear that planning staff wish there was no residential development in the area, the fact of the matter is that there already IS agricultural and residential development as well as a relatively new middle school and community recreation space (the West Ten Soccer Fields). Tractor trailer traffic, the bike lanes contemplated by the recently approved transportation plan, and “walkability” are not compatible “mixed uses.”

Under the current proposal, individual parcels along West Ten could be zoned industrial and annexed into Mebane as their neighbors remain family homes, farms, and educational facilities. The current Orange County Comprehensive Land Use Plan appropriately contemplates a buffer area to the east and south of the school and soccer facilities and to the south of West Ten Road. There is good reason for this.

1. Orange County’s children attend school and play soccer here. They should have a safe and healthy educational and recreational environment. Surrounding these two facilities on all sides with industry and trucking is neither safe nor healthy. In fact, parcel B has recently been divided and a portion closest to the school has been gifted to a non-profit with plans to build community ball fields, an indoor recreation center, an amphitheatre, and outdoor community space, all uses that are compatible with the school and soccer facilities and more in line with how this area should be developed.
2. These parcels are rich in natural resources, covered in streams, creeks, and wetlands that feed into the Upper Eno watershed and a natural wildlife corridor connected to property that Orange County itself has deemed a valuable natural resource on the other side of Mt. Willing Rd. A quick look at the ownership of the parcels along Seven Mile Creek on either side of Mt. Willing reveals most parcels are owned by the county and one other landowner. This is a beautiful, unique, and valuable natural area that is just begging for the Mountains-to-Sea Trail. A better

use of this area would be to create a recreational hub, connecting community recreation space near Bushy Cook and West Ten Road with the county's Seven Mile Creek Nature Preserve.

\*As an aside, while the interactive map on the website shows that on Potential Growth Area B there is a red line labeled, "Limit of Detailed Study; Limit of Floodway; Limit of Study; Apparent Limit," anyone who walked this land would see that just on the other side of the "limit" is a flooded beaver habitat and wetlands. The streams on this parcel also host the same protected species as Parcel D. Further study is needed.

3. Adding industrial development to both the Buckhorn and Mt. Willing ends of West Ten Road, invites a dangerous tractor trailer traffic situation along West Ten Rd as well as the highway. It would create a virtual "anything goes" zone where it becomes impossible to police tractor trailer traffic and the route can be used as a convenient by-pass of the weigh station on 40/85. Stopping industrial development precisely below the weigh station on West Ten was a good idea and it should remain that way. As it stands, tractor trailer traffic coming in and out of the existing industrial zone must use Buckhorn Road. They have no excuse to travel the length of West Ten Road and it should remain that way, for the safety of the students at the school, the local residents, and the drivers on our highways.
4. Page 64 of the Buckhorn Area Plan also seems to acknowledge the above when it says:

*The Mebane By Design CLP identified this area for future economic development purpose, because of the proximity to I-40/85 and Orange County policy of wastewater service to the area for industrial development. **The CLP has other goals and objectives including open space preservation, trail and multi-modal connectivity. It is recommended that the City of Mebane provide a development ordinance update to incorporate two new zoning district that encourages documented research, office and manufacturing facilities and also support walkability, mixing of uses and practical design that is compatible with the surrounding land uses. The following proposed district modeled from the 2020 Orange County Unified Development Ordinance O/RM and Rural Residential districts with some minor modifications. In addition further application of open space provisions and rural or agricultural zoning districts should also be encouraged for parcels that have a lower suitability value in Map 19: Final Suitability Values.***

That is, the plan itself recognizes that Industrial growth is not the best suited development for parcels that scored lower in suitability value in the study (as areas B, C & D did). Unfortunately, Map 19, Final Suitability Values has not been made available to the public. The downloadable plan on the website does not include the appendix or the maps referenced in the recommendation section.

5. The impact of the flurry of industrial development already in the works should be given time to be felt and existing EDD parcels should be developed before tacking more on. Each of the existing projects is being evaluated in a vacuum and as they are all happening at once, the cumulative impact of each is not incorporated into the traffic studies, environmental impacts, and quality of life considerations. Perhaps the county can make enough money through concentrated focus on the existing area that is already zoned as EDD and the existing Comprehensive Land Use Plan can remain intact.

Before taking any action, in addition to the “what is this land lacking” study that was done, I propose that Orange County and Mebane engage in a “what does this land have to offer” study that gives point values based on positive criteria such as:

1. Proximity to local food sources (Area B is across the street from an apple/pear orchard and two local farms, one of which is one of the first organic farms in Orange County.)
2. Scenic Natural Area (Seven Mile Creek and the protected area around it are an asset and proposing to develop right up to the edge of it just because it would be expensive to cross it will devalue and disturb the entire area)
3. Walkable school / recreational zone
4. Wildlife Corridor (There’s a reason that hunters frequent areas B, C & D. Areas B & D each contain beaver pond habitats, great varieties of woodpeckers, great blue heron, muskrats, deer, wild turkeys, coyotes, salamander, the occasional bobcat and many others. The waterways of these areas are healthy as evidenced by their populations of mussels, crawfish, turtles and frogs.)
5. Trees and plant life that provide a noise and air quality buffer for residents in the agricultural areas south of West Ten Road.

“G-2 Industrial” is short-sited, lacking in creativity, and doesn’t appreciate the true value of this area. Orange County’s existing land use plan got it right and does not need to be fixed.

**Carolyn Wilson, [carolynwilson7221@gmail.com](mailto:carolynwilson7221@gmail.com), Nov 29, 2020, 7:16 PM**

Hello and thank you for an opportunity to share my comments regarding the Buckhorn Area Plan. My name is Carolyn Wilson. My family owns a parcel of land on Ben Wilson Road that is slated in the top tier for economic development according to the Buckhorn Area Plan. (PIN# 9824540748) This land is on the western edge of the plan, on Ben Wilson Road across from Collington Farms housing development. Land to the south is under contract for townhomes.

I understand that this land will be kept in its present use, which is farming and forests. According to the Buckhorn Area Plan, the future intended or encouraged use for this parcel is industrial. I would like the land to have the option to remain in a more natural agricultural environment or rural residential use in the future, should it be sold or should it ever come out of its present farm use.

This is congruent with Mebane by Design’s vision which states that communities gain many benefits from protecting their forestland, including carbon sequestration, air pollutant removal, water treatment and an improved quality of life. It also states that the natural habitats benefit the physical and psychological health of residents. An example of this would be that the neighbors in Collington Farms and potential townhomes could enjoy the view of trees and have cleaner air. Mebane by Design desires that ETJ locations maintain their rural character and progress toward the village concept, which can also be supported by having adjacent farmland in view.

The size of the property also makes it desirable for uses other than industrial; uses such as agriculture, gardens and low density residential. People do not have to have a beautiful place to work, but they need a beautiful place to live. For some people, this means having space, having trees, and having a view; a place where one is content to stay all day, not always having to drive or walk to a park. If my family ever parted with this property, this is the kind of

development I would want for it. I hope that these ideas will be considered in the future use of my property.

Thank you for taking the time to read these comments.

**Tara Terrell, [tterrell7381@gmail.com](mailto:tterrell7381@gmail.com), 336-603-1057, Nov 23, 2020, 11:30 AM**

To Mebane City Council, Orange County Council and Planning Departments,

Growing up, my address was Route 2 Box 70. To most people that means nothing. To those who have lived in this area, it is the pretty aqua tract of land at the intersection of West Ten and Squires Road on your map. I have lived here all of my life.

The area from Squires Road up to 6016 West Ten Road is the remaining part of the Squires home place and to our family it is home. The Squires family has been here since 1804. For 216 years, the Squires' have farmed, cultivated, maintained, raised families and passed away on these particular parcels of land.

The generations who have lived on this land include my parents, David T Squires Jr and Linda, and our papa, David Squires Sr. and wife Ruby. Our great uncle Clarence Everett Squires Jr and his wife Louise, their children Deborah, Sharon, Mickey and Larry lived here with their spouses. My great grandparents Clarence and Eula Squires (who were married for more than 75 years) lived next door to his sisters, Annie, and Jennie. The store building where Ms. Jennie used to sell drinks, candy etc. to locals still stands in my front yard. Their parents were Thomas Richard and Emma. The point to all of this is there have been many families and generations who were raised and prospered on this land. This is our family history and it deserves to be preserved and protected for current and future family members.

We still have several generations living on this land. We live on this land, not just reside here. Ruby Squires who often walks though the acreage without fear of strangers. DT Squires Jr and Linda who ride their golf cart, walk, feed the fish and ducks in their pond. Tony & Dana Squires enjoy taking their nieces fishing in their pond. Thomas C Squires takes care of his chickens and ducks. Todd & Angie Cooper can be found in their garden in the summer and their son kayaking in the pond. Jeff & Becky Squires are often working in their yard and my husband, Jeremiah Terrell and I have an annual garden in our yard and plant a "community" corn field to feed the family in the summer.

One pastime has endured the generations and it is the front porch. After a long day's work, we gather on the front porch and talk about our day. My grandmother still does this everyday (when the weather permits). We all stop to see her and as we are visiting, people drive by, blow the horn and throw their hands up. These are the people of West Ten, Squires and Buckhorn Roads. These are our people. With the change of traffic, this too will be a thing of the past, due to the loud diesel tractor trailers and the outsiders on our road.

Now to my point, the potential growth area A is home to a diverse and lasting community. All of these Growth Areas have been ONE Community for hundreds of years. Some of us have been here our entire lives as well as the many generations that came before us. We come from Native American, African American, European American, & South American decent. What we all are, however, is ONE community. We are ALL part of the community of people of West Ten, Buckhorn, and Squires Rd.



I've attended, been present, remarked and listened in the past few meetings in regards to the West Ten and Buckhorn area, growth and rezoning over the past few years. Last year, Medline was granted authorization to build here we endure tractor trailer traffic daily and it has not yet opened. When they open their doors and Gravely Hill Middle School re-opens, there will be much more traffic. These trucks are dangerous for the residents as well as the school children. We can only hope that a service road access will become a reality in the near future.

Now, Mebane/ Orange County is looking to rezone the land on the southern side of West Ten Road. The new annexation or rezoning are major concerns for our family. We had hoped that our children would carry on our traditions and remain on our tracts of land. There is much history in this area for us and should be for their families, if they chose to remain here. Some of our children have already picked out the acres where they would like to build the home for their families. Now we are concerned that it would be an issue to even get a permit to build a single family home on our current acreage due to these changes.

How safe will our gardens be with the run off from manufacturing facilities? How safe will my Granny, my family and my people be with big manufacturing facilities coming and bringing more manufacturing to our area? Will we, our neighbors and their livestock have safe drinking water? Can we still eat the vegetables grown in our annual gardens? We know the increased sounds and lights affect us but what about the wildlife in the area? And what about the constant noise pollution for our front porch sitting, fishing, gardening and rapidly diminishing country life?

This decision may be good for business but detrimental to our way of life. Look at the history of Burlington Manufacturing Outlet Center was a new and upcoming business draw for Alamance County. It opened in 1981. It is now in shambles and it's been that way for years. It was successful less than 30 years. To build this business, a driving range and beautiful wooded acreage rich in arrowheads was plowed up, graded, concrete and asphalt poured. It can never be reverted back to its original state – it's gone.

I've watched television over the years with stories like this. If you turn the TV on any channel. History Channel, Hallmark Channel and Peacock you see this same storyline. I've never thought that we would find ourselves in this situation. I heard this quote the other night and thought it was applicable. "The world you live in is slowly shrinking. There's a tiny group of men who are buying it and stripping it naked and selling you what they extract. They're raping your world and selling you what they take. I mean, they sell you the water you drink, the air you breathe, and you line up for it like sheep." - Monica

After the constant growth of Mebane and seeing it moving closer to us, I feel that what you are proposing is the next step in being pushed out and taking our land. I ask that you think about what we have. Please envision the government and big business moving in to take everything you and your family have worked for - for centuries.

**Patrick Murphy, [Psmofnc@gmail.com](mailto:Psmofnc@gmail.com), 919-304-7133, Nov 24, 2020, 12:29:52 PM**

We're concerned about the potential development of land in areas B & C. We moved into this area 14 years ago to be away from the crowds, traffic, noise and light while still being close to amenities found in Hillsborough and Mebane. We were aware of the existence of the Buckhorn development zone at that time, but this expansion extends well beyond that. We are also concerned that runoff of water that currently gets absorbed into the forest and farmland will flow into creeks and overflow the creek that runs through our backyard, endangering our house and natural forest buffer. We would like to see the expansion areas removed from the plan.

**Fiona Johann, [fiona.johann@gmail.com](mailto:fiona.johann@gmail.com), 919-619-1041, Nov 30, 2020, 7:12:22 PM**

As a neighbor that lives on Buckhorn Road I personally object to this plan in full. I do recognize that these items are ultimately out of my control and ask that these guidelines be considered for the BAP. Properties that fall in the current BAP area not be considered for rezoning until all guidelines are set and final by the Mebane Council and Orange County All industrial properties must have a 150' buffer if property touching residential property The intersections of West Ten and Buckhorn, West Ten and Mt Willing Rd get full- four-way traffic lights or round-a-bouts to keep residents safe and traffic to a minimum UDO to be updated to clearly represent the rural area. Sound and lighting should be kept to a minimum outside normal business hours. Every effort to maintain the serenity of the area should be made PART 1/2

There is a limit on each kind of zoning allowed. Meaning the area is not overrun by multiple industrial warehouses or many multiple family housing units. Instead and even spread of all rezoning options are built. Water containment ponds be held to a higher standard than the current "10 year flood" standard. In in depth look be had at how the environmental standards that were reduced in 2016-2020 presidential term might change now that leadership is being changed on a national level. As a community member I do not believe that the "minimum" is good enough for Mebane, we must strive for a higher caliber in order to keep our city and town environmentally friendly. A clear connection between orange county and Mebane city be made to show that the needs of voters (orange county) be heard before decisions are made PART 2/2

**Submitted by: Anonymous User, Dec 1, 2020, 12:00:54 AM**

The impression from the many community residents voicing concern pending the approval of The Buckhorn Area Plan is that we are discouraged in how the council members from Mebane and Orange County have presented a technical study (Buckhorn Area Plan) that wholly excludes the existing residents from consideration. Regardless of the many other "plans" related to the BAP. Besides the risk to our home investment, commitment to raising families as residents of both Mebane City and Orange County economies - This plan, and our government representatives are asking us to overlook the endless wait for improved telecommunications infrastructure (eg. fiber), no actionable considerations for an already increased traffic zone, and missed opportunity for cultural enrichment and quality improvement. Residents will in no way be forced to annex, sell, hook up to city utilities, or change anything they are doing. However, it does not negate that the point of this study is to change everything around us.

**Submitted by: Anonymous User, Dec 1, 2020, 12:22:31 AM**

The intensification of commercial development without a cohesive strategy and appropriate restrictions that meet the needs of us, Mebane and Orange County residents – both of whom should have significant and meaningful input into the development of this area from rural residential (R1) to Light Manufacturing (M-2). The development plans proposed keeps money from going back into the local community, if our new neighbors are industrial businesses with majority automated jobs, creating a new type of community. This area will be sought after, and quick to build based on the specified parcels slated for "immediate" development. Without a comprehensive land, road, comm, developers will be courted with tax breaks while residents and school children endure a decade of active construction without benefit. This is a dramatic alteration to the long term prospects for developing responsibly so a mixed use development zone creates an environment that is in harmony with its existing residents.

**Submitted by: Anonymous User, Dec 1, 2020, 12:35:54 AM**

The Efland-Buckhorn-Mebane Access Management Plan makes significant recommendations to accommodate the expanded future use of these rural roads including, but not limited to: biking routes, expanded intersections, dedicated turning lanes, and sidewalks. Aspects that ensure a high quality of life are not adequately incorporated into the BAP. Recommendations in the AMP are significant - "though it is not a guarantee that future development will occur or that roads will be built." It is very concerning that the Buckhorn Area Plan does not reference, recommend, or propose any of the quality improvements the State Transportation Improvement Program initiatives referenced in the E-B-M AMP. Meaningful goals and measurable outcomes would serve to protect existing residents and provide proper guidance to incoming businesses. BAP overlooks completely smaller scale and local business - ones that would align better and bring comparable employment opportunities with less environmental impact.

**Comments Prior to Planning Board and Public Meeting:**

**Lee Doss, [babydoss@hotmail.com](mailto:babydoss@hotmail.com), 919-612-3122, Oct 31, 2020, 11:53:59 PM**

I don't want to be pushed out of my home of almost 30 years!!!!

# CITY OF MEBANE

## Comprehensive Land Development Plan

### GROWTH STRATEGY AREAS OVERVIEW

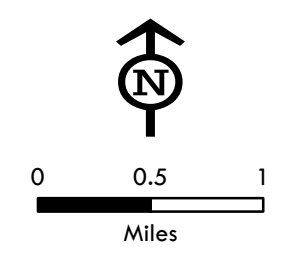
#### Post Adoption Amendment to Growth Area V

**Growth Strategy Areas**

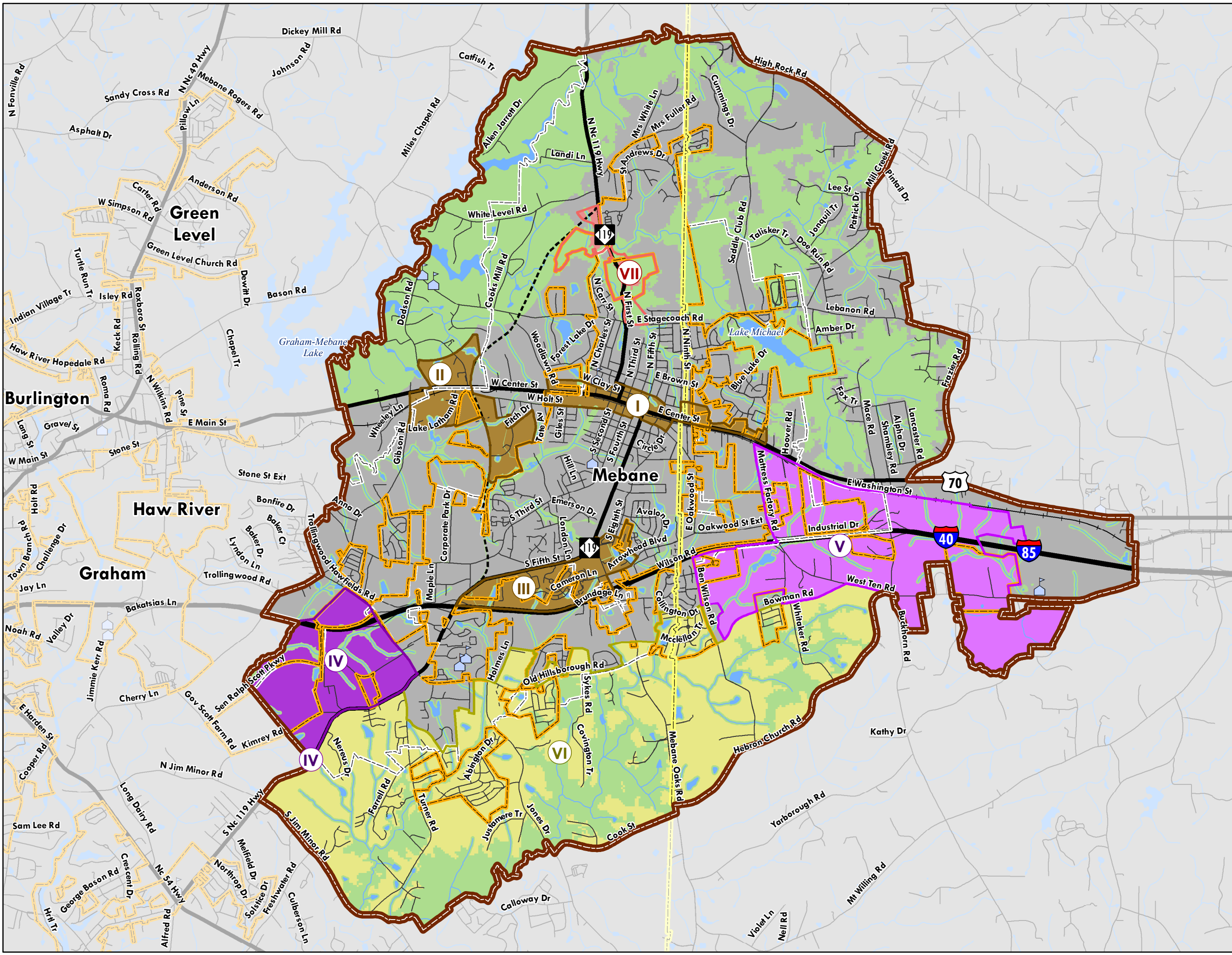
- G-1, Mixed-Use
- G-1, Industrial
- G-2, Residential
- G-3, Mixed-Use
- G-4, Secondary Growth Area
- G-2, Industrial
- Conservation Area

**Other Features**

- Highway
- Proposed NC-119 Bypass
- Other Proposed Road
- Local Road
- Railroad
- Study Boundary
- County Line
- Municipal Limits
- ETJ
- Stream
- Lake
- School



Mapping provided by the  
Piedmont Triad Regional Council Planning Department  
Date: December 04, 2020



# CITY OF MEBANE

## Comprehensive Land Development Plan

### GROWTH STRATEGY AREAS OVERVIEW

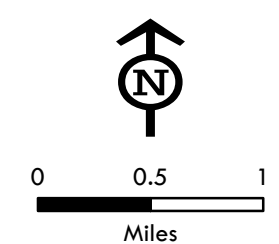
#### Post Adoption Amendment to Growth Area V

**Growth Strategy Areas**

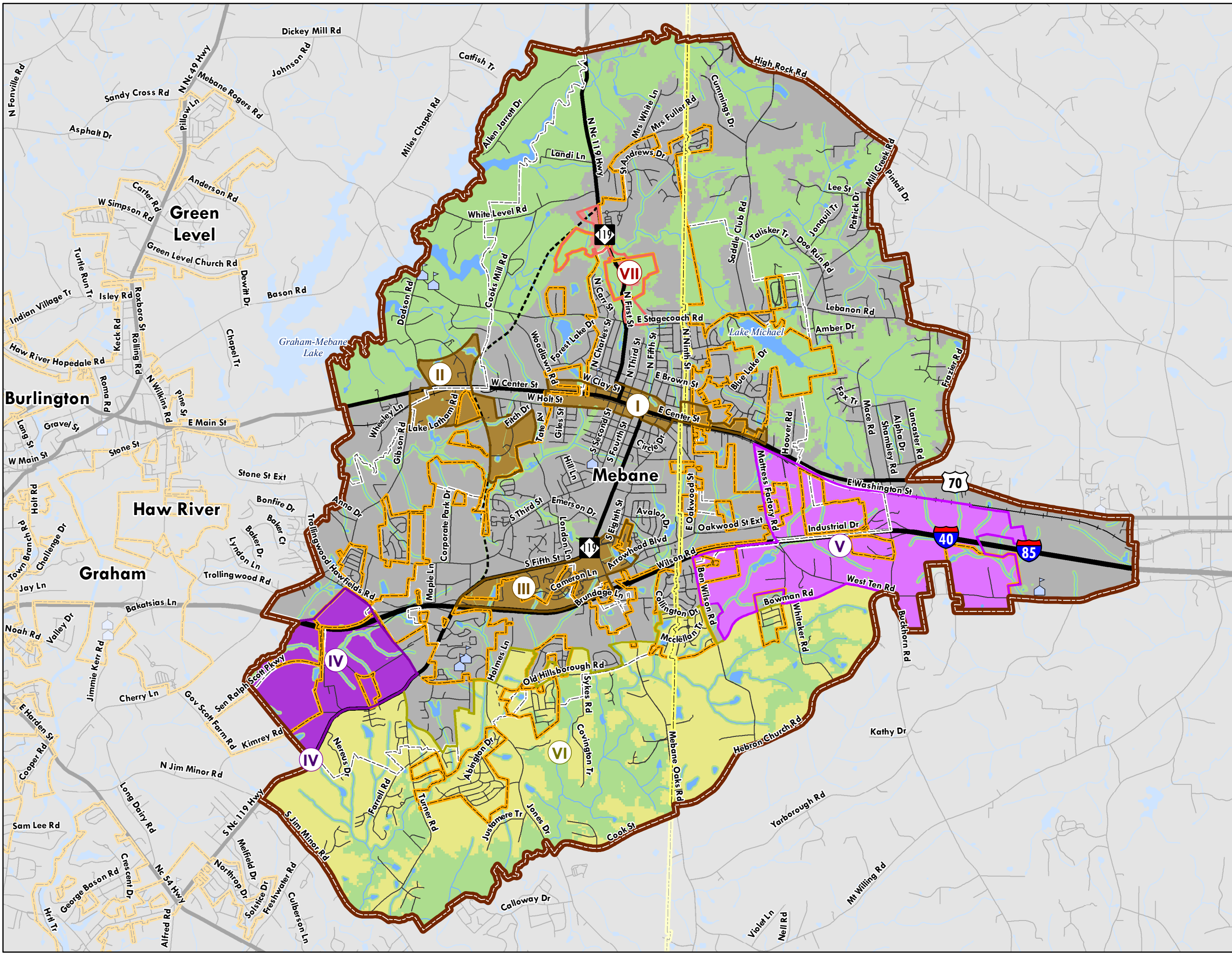
- G-1, Mixed-Use
- G-1, Industrial
- G-2, Residential
- G-3, Mixed-Use
- G-4, Secondary Growth Area
- G-2, Industrial
- Conservation Area

**Other Features**

- Highway
- Proposed NC-119 Bypass
- Other Proposed Road
- Local Road
- Railroad
- Study Boundary
- County Line
- Municipal Limits
- ETJ
- Stream
- Lake
- School



Mapping provided by the  
Piedmont Triad Regional Council Planning Department  
Date: December 18, 2020





---

## AGENDA ITEM #6

### 2019-20 Financial Statements and Audit

---

#### Meeting Date

January 4, 2020

---

#### Presenter

Jeanne Tate, Finance Director  
Patricia Rhodes, Stout Stuart McGowen & King  
LLP

---

#### Public Hearing

Yes  No

---

#### Summary

The Finance Officer and City auditors will present the results of the audit for the previous fiscal year.

---

#### Background

As required by General Statute §159-34, each year the City undergoes an independent audit of the financial records. In accordance with recommended best practices, the City employs two audit teams - Cobb Ezekiel & Loy continued to assist with the preparation of financial statements, and Stout Stuart McGowen & King performed the required audit of the statements. The City received an unmodified or “clean” audit opinion for the 2019-20 fiscal year.

The General Fund added \$1,450,623 to Fund Balance, with unassigned fund balance totaling \$10,427,779 at June 30. Tax collections were at 99.66%, and the tax base increased to \$2,295,224,194. The City added no new debt in FY20.

The Utility Fund’s net position increased by \$5,854,413, largely due to contributed capital of \$5,400,880 in the form of new utility lines and a pump station. The Utility Fund made \$751,542 in payments of existing debt in FY20, and had no new issuance.

---

#### Financial Impact

None.

---

#### Recommendation

Staff recommends acceptance of the report.

---

#### Suggested Motion

Motion to accept the report.

---

#### Attachments

1. Comprehensive Annual Financial Report for the Year Ended June 30, 2020



# Comprehensive Annual Financial Report

City of Mebane, North Carolina

For the Year Ended June 30, 2020







# Comprehensive Annual Financial Report

City of Mebane, North Carolina

For the Year Ended June 30, 2020

Prepared by  
Jeanne Tate  
Finance Director



**City of Mebane, North Carolina**  
**Comprehensive Annual Financial Report – Table of Contents**  
**June 30, 2020**

---

	<u>Exhibit No.</u>	<u>Page No.</u>
<b>Introductory Section</b>		
Letter of Transmittal .....	-	i-iii
Organizational Chart .....	-	iv
List of Principal Officials .....	-	v
Certificate of Achievement for Excellence in Financial Reporting .....	-	vi
<b>Financial Section</b>		
<b>Independent Auditors' Report</b> .....	-	1-3
<b>Management's Discussion and Analysis</b> .....	-	5-12
<b>Basic Financial Statements:</b>		
<b>Government Wide Financial Statements:</b>		
Statement of Net Position .....	1	13
Statement of Activities .....	2	14
<b>Fund Financial Statements:</b>		
Balance Sheet – Governmental Funds .....	3	15
Reconciliation of the Governmental Funds to the Statement of Net Position.....	3	16
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds .....	4	17
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	4	18
Statement of Revenues, Expenditures, and Changes in Fund Balances – Annual Budget and Actual – General Fund.....	5	19
Statement of Fund Net Position – Proprietary Funds .....	6	20
Statement of Revenues, Expenditures, and Changes in Fund Net Position – Proprietary Funds.....	7	21
Statement of Cash Flows – Proprietary Funds .....	8	22-23
<b>Notes to the Financial Statements</b> .....	-	24-52
<b>Required Supplemental Financial Data:</b>		
Schedule of Proportionate Share of the Net Pension Liability (Asset)- Local Government Employees' Retirement System .....	-	55
Schedule of Contributions- Local Government Employees' Retirement System .....	-	56
Schedule of Proportionate Share of the Net Pension Liability (Asset)- Firefighters' and Rescue Squad Workers' Pension .....	-	57
Schedule of Changes in Total Pension Liability -- Law Enforcement Officers' Special Separation Allowance .....	-	58
Schedule of Total Pension Liability as a Percentage of Covered Payroll .....	-	59
Schedule of Changes in the Total OPEB Liability and Related Ratios .....	-	60
<b>Individual Fund Statements and Schedules:</b>		
<b>Major Governmental Funds:</b>		
General Fund:		
Comparative Balance Sheets .....	A-1	61
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual .....	A-2	62-66
Capital Project Fund- City Park Project:		
Comparative Balance Sheets .....	A-3	67

**City of Mebane, North Carolina**  
**Comprehensive Annual Financial Report – Table of Contents**  
**June 30, 2020**

---

	<u>Exhibit No.</u>	<u>Page No.</u>
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – From Inception – Capital Project Fund – City Park Project .....	A-4	68
<b>Non-Major Governmental Funds:</b>		
Combining Balance Sheet.....	B-1	69
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.....	B-2	70
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – From Inception – Special Revenue Fund – CDBG – Mebane Mills Loft.....	B-3	71
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – From Inception – Capital Project Fund – General Fund .....	B-4	72
<b>Proprietary Funds:</b>		
Comparative Statement of Net Position .....	C-1	75
Combining Statement of Net Position – Proprietary Funds – By Subfund .....	C-2	76
Combining Schedule of Revenues, Expenses, and Changes in Net Position – Proprietary Funds – By Subfund .....	C-3	77
Schedule of Revenues and Expenditures – Budget to Actual - Water and Sewer Fund .....	C-4	78-80
Schedule of Revenues and Expenditures – Budget to Actual System Development Capital Reserve Fund.....	C-5	81
Schedule of Revenues and Expenditures – Budget to Actual Capital Project Fund - Utility.....	C-6	82
Schedule of Revenues and Expenditures – Budget and Actual – From Inception - Capital Project Fund – WRRF Upgrade.....	C-7	83
<b>Additional Financial Data:</b>		
Schedule of Ad Valorem Taxes Receivable.....	D-1	85
Analysis of Current Tax Levy – City-wide Levy.....	D-2	86
Analysis of Current Tax Levy – City-wide Levy.....	D-3	87
Ten Largest Taxpayers.....	D-4	88

**Statistical Section**

**Government-wide information:**

Net Position by Component .....	1	90-91
Changes in Net Position .....	2	92-93

**Fund information:**

Fund Balances – Governmental Funds by Year .....	3	94-95
Changes in Fund Balances – Governmental Funds by Year.....	4	96-97
Assessed Value and Estimated Actual Value of Taxable Property .....	5	98
Direct and all Overlapping Property Tax Rates .....	6	99
Principal Property Taxpayers .....	7	100
Property Tax Levies and Collections.....	8	101
Ratios of Outstanding Debt by Type .....	9	102
Ratios of General Bonded Debt Outstanding.....	10	103
Direct and Overlapping Governmental Activities Debt.....	11	104
Legal Debt Margin Information.....	12	105
Demographic and Economic Statistics .....	13	106
Principal Employers.....	14	107

**City of Mebane, North Carolina**  
**Comprehensive Annual Financial Report – Table of Contents**  
**June 30, 2020**

---

	<u>Exhibit No.</u>	<u>Page No.</u>
Full-Time Equivalent Employees by Function .....	15	108
Operating Indicators by Function.....	16	109
Capital Asset Statistics by Function.....	17	110

**Compliance Section**

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.....	-	111-112
Report on Compliance With Requirements Applicable to Each Major State Program and Internal Control Over Compliance in Accordance With the Uniform Guidance and the State Single Audit Implementation Act.....	-	113-114
Schedule of Findings and Questioned Costs, Corrective Action Plans and Summary Schedules of Prior Audit Findings.....	-	115-117
Schedule of Expenditures of Federal and State Awards.....	-	118





November 19, 2020

The Honorable Mayor and  
Members of the City Council  
City of Mebane, North Carolina

Ladies and Gentlemen:

The Comprehensive Annual Financial Report of the City of Mebane, North Carolina is submitted for your review and use. This report was prepared by the City's Finance Department, and it is the comprehensive publication of the City's financial position and results of operations as of and for the fiscal year ended June 30, 2020. The City, like all other local governments in the State, is required by state law to publish a complete set of financial statements within four months of the close of each fiscal year. The financial statements must be presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. This report is published to fulfill that requirement for the fiscal year ended June 30, 2020, and to provide further accountability to citizens and other interested parties by providing a more comprehensive report in lieu of the minimum basic financial statement requirements.

City management is responsible for both the accuracy of the data and the completeness and fairness of the report. To ensure reliability of the information, City management has established a comprehensive framework of internal controls. Internal controls protect the City's assets from loss, theft and misuse and provide reliable information for the preparation of this report. Because the cost of internal controls should not outweigh their benefits, the City's controls have been designed to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements. As management, to the best of our knowledge and belief, this financial report is complete, accurate and reliable in all material respects.

As noted earlier, the City is required by state law to have an annual independent financial audit. Stout, Stuart, McGowen & King, LLP, conducted the audit and concluded in an unmodified ("clean") opinion that the financial statements present fairly in conformity with GAAP, in all material respects, the financial position and changes in financial position for the City of Mebane, North Carolina, as of June 30, 2020. The independent auditors' report on the basic financial statements is located at the beginning of the financial section of this report.

Management's discussion and analysis of the basic financial statements (MD&A) immediately follows the independent auditors' report and provides a prescribed narrative introduction, overview, and analysis of the basic financial statements. The MD&A is designed to complement this letter of transmittal and should be read in conjunction with it.

### **Profile of the City**

The town was named for Brigadier General Alexander Mebane of the North Carolina Militia and a member of Congress in the 1790's. In 1855, the railroad arrived and Mebane was incorporated in 1881 as the town of Mebanesville. The name was officially changed to Mebane in 1883. The charter was amended to the City of Mebane in February of 1987. Also in 1881, Mebane's industrial growth began with establishment of the former White Furniture Company, followed by the Mebane Bedding Company (now Kingsdown) in 1904 and the Ridgeville Telephone Company (now Centurylink Communications) in 1907.



The City of Mebane is located in the Piedmont Triad Region of North Carolina, about 45 minutes west of Raleigh, the State capital, and 20 minutes east of Greensboro, the State's third largest city. The City has a land area of approximately ten miles, and a population of 16,262. Mebane is the second largest of ten municipalities located on the eastern border of Alamance County. The City is located mostly in Alamance County, with about 15% of it in Orange County.

The City is governed by the council-manager form of government. Policy making and legislative authority are vested in the City Council, consisting of the mayor and five other members. The City Council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring both the City's manager and attorney. The City Manager is responsible for carrying out the policies and ordinances of the City Council, for overseeing the day-to-day operations of the City, and for appointing the heads of the various departments. Five members of the City Council and the Mayor are elected to four year staggered terms. The Council then selects the Mayor Pro-tem from within the Council membership.

The City provides a full range of services, including police and fire protection; the maintenance of streets and other infrastructure; planning and building inspections; solid waste and recycling services; water and sewer services; recreational and cultural activities; and a library. In the 1970's, the City of Mebane and the City of Graham began a joint venture to develop a single water supply for both cities. This intergovernmental cooperation led to the creation of the Graham-Mebane Lake, which supplies drinking water to both towns. The City of Graham operates the water treatment plant and manages all lake operations with one-third of the costs historically paid by the City of Mebane and two-thirds borne by the City of Graham. In FY15, Mebane entered into an agreement to increase to 50% its share of the water capacity. In FY17, Mebane entered into an agreement to buy 21.43% of Graham's sewer capacity.

The Mebane City Council is required to adopt a budget by July 1 of each year. The City is empowered to levy a property tax on both real estate and personal properties located within its boundaries. It also is empowered by state statute to extend its corporate limits by annexation, which occurs periodically when deemed appropriate by the governing board. The City's budget ordinance creates a legal limit on spending authorizations, and serves as the foundation for Mebane's financial planning and control. The budget is prepared by fund and department. The City Manager is authorized by the budget ordinance to make transfers within funds to facilitate budget execution consistent with Council intent.

### **Local Economy**

Nationally, the economy remains in a downturn in response to the Covid-19 pandemic, with slower growth and many businesses accepting federal loan funds. North Carolina has fared better than most states and Mebane has fared better than most of the state. Throughout the slow growth after the economic downturn of 2008, Mebane continued to lead the county in homebuilding, and that trend is expected to continue. Residential construction continued unabated during the shutdowns from the pandemic in 2019-20. Inspections, permits and certificates of occupancy issued in 2020 continued to demonstrate strong growth. Retail sales also continued improvement, boosted by local consumer spending, a benefit of having a regional shopping destination like the Tanger Outlet. Two new hotels were approved in 2019 and are also under construction.

Industrial development also continues in Mebane. Following on the recent years' additions of Morinaga, Walmart Distribution Center, Lidl Distribution Center and Prescient Companies, Lotus Bakeries and Airgas USA completed new facilities and began operations in the past year. Universal Preserv-a-Chem and Medline facilities are under construction along with a major expansion of ABB. These facilities demonstrate Mebane's prime location on the Interstate 85/40 corridor that links two of the fastest growing metro areas on the East Coast. At one end, the Research Triangle Park region of Raleigh, Durham and Chapel Hill; at the other, the Piedmont Triad region of Greensboro, Winston-Salem and High Point. The City of Mebane is at the heart of this corridor, where the full





resources of the region come together to create exceptional opportunities for expanding and relocating companies in the nationally recognized N.C. Industrial Center, the new Buckhorn Economic Development Zone in Orange County, and the newly established North Carolina Commerce Park. Boasting over 3,000 acres between these three development areas, Mebane is poised for economic growth.

### **Long-Term Financial Planning and Major Initiatives**

The City's 5-year Capital Improvement Plan (CIP) outlines the major capital purchases and capital project expenditures for the next five fiscal years while matching a conservative revenue source for payment. This document also describes the impact of the capital expenditures on the General Fund, Water and Sewer Fund, and the City finances as a whole. The City's long-range plans are committed to maintaining a strong financial position while providing the necessary capital improvements to continue its historically high level of services.

Major initiatives of the CIP include the upgrade of the City's wastewater facility and the continuation of improvements to the Graham-Mebane water plant necessary to comply with drinking water regulations, to maintain capacity for a growing community and extension of services to the economic development zone. Sidewalks and street resurfacing also continue to be priorities for the City, with a goal of resurfacing approximately two miles of streets annually to maintain an average surface life-cycle of twenty years. The City's dedication to quality of life is reflected in the CIP's plans for parks, trails and other amenities, including the City's first greenway trail that will link three parks and a school.

### **Awards and Acknowledgements**

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Mebane for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2019. In order to be awarded a Certificate of Achievement, the City published an easily readable and efficiently organized CAFR. This report satisfied both GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. The City of Mebane has received the award for the last seven years. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate. We believe that by participating in the GFOA's Certificate of Achievement program, we will improve our transparency and disclosure to the citizens of Mebane.

The preparation of this report would not have been possible without the dedicated efforts of the entire staff of the Finance Department. We would like to express our appreciation to all members of the department who assisted and contributed to the preparation of this report. Credit also must be given to the mayor and the City Council for their unflinching support for maintaining the highest standards of professionalism in the management of the City of Mebane's finances.

Respectfully submitted,

*David S. Cheek*

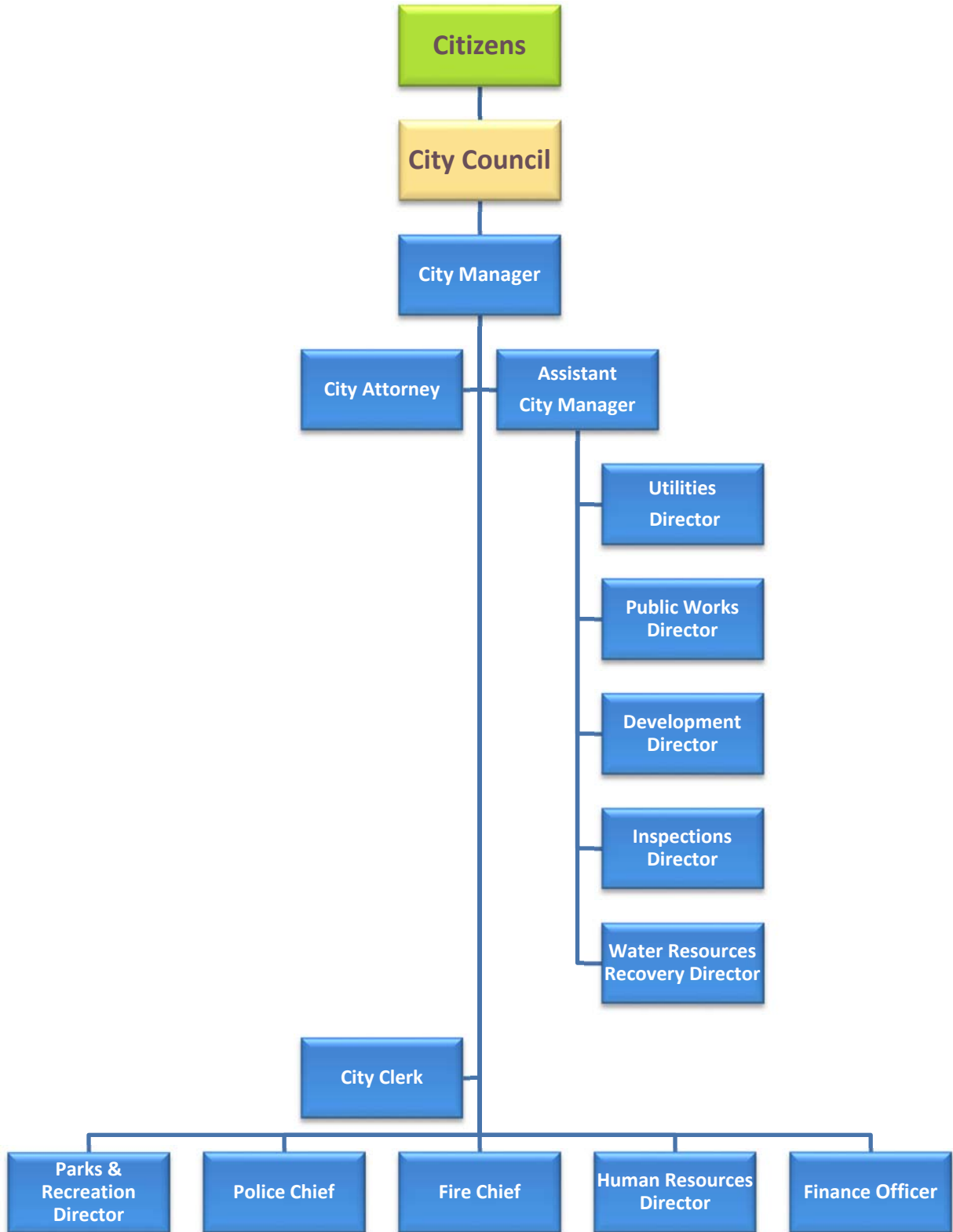
David S. Cheek, CPA  
City Manager

*Jeanne D. Tate*

Jeanne D. Tate  
Finance Director

**City of Mebane, North Carolina  
Organizational Chart  
June 30, 2020**

---



**Elected Officials**

Ed Hooks	Mayor
Jill Auditori	Mayor Pro-Tem
Tim Bradley	Council Member
Everette Greene	Council Member
Patricia Philipps	Council Member
Sean Ewing	Council Member

**Appointed Officials**

David Cheek	City Manager
Chris Rollins	Assistant City Manager
Jeanne Tate	Finance Director
Lawson Brown	City Attorney
Stephanie Shaw	City Clerk
Terrence Caldwell	Police Chief
Bob Louis	Fire Chief
Wayne Pore	Public Works Director
Cy Stober	Development Director
Cliff Ayscue	Inspections Director
Aaron Davis	Recreation and Parks Director
Kyle Smith	Utilities Director
Dennis Hodge	Water Resources Recovery Director
Beatrice Hunter	Human Resources Director



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**City of Mebane  
North Carolina**

For its Comprehensive Annual  
Financial Report  
For the Fiscal Year Ended

June 30, 2019

*Christopher P. Morrill*

Executive Director/CEO



**STOUT  
STUART  
McGOWEN  
& KING LLP**

*Certified  
Public  
Accountants*

*Advisors to  
Management*

*Member of PCPS,  
the AICPA Alliance  
For CPA Firms*

*Mailing Address:  
P.O. Box 1440  
Burlington, NC 27216-1440*

*Street Address:  
1233 South Church Street  
Burlington, NC 27215*

*336.226.7343  
fax 336.229.4204*

*www.ssmkllp.com  
e-mail: ssmk@ssmkllp.com*

**Independent Auditor's Report**

To The Honorable Mayor and  
Members of the City Council  
City of Mebane  
Mebane, North Carolina

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Mebane (the "City"), North Carolina, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

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

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

**Auditor's Responsibility**

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

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

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

## **Opinions**

In our opinion, based on our audit, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Mebane, North Carolina as of June 30, 2020, and the respective changes in financial position and the cash flows, where appropriate, thereof and respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, on pages 5 through 12, respectively, the Other Postemployment Benefits' Schedule of Changes in the Total OPEB Liability and Related Ratios, on page 60, the Local Government Employee's Retirement System's Schedules of the Proportionate Share of the Net Pension Liability and Contributions, on pages 55 and 56, respectively, the Firefighters' and Rescue Squad Workers' Pension Fund's Schedule of the Proportionate Share of Net Pension Liability on page 57, and the Law Enforcement Officers' Special Separation Allowance schedules of the Changes in Total Pension Liability and Total Pension Liability as a Percentage of Covered Payroll on pages 58 and 59, respectively be presented to supplement the basic financial statements. Such information, although not a required 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 response 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 and Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements of the City of Mebane, North Carolina. The combining and individuals fund statements, budgetary schedules, other schedules, and the Schedule of Expenditures of Federal and State Awards, as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and the State Single Audit Implementation Act, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements, budgetary schedules, and other 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us. In our opinion, based on our audit, the procedures performed as described above, the combining and individual fund statements, budgetary schedules, other schedules and the Schedule of Expenditures of Federal and State awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated November 19, 2020 on our consideration of the City of Mebane's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters. The purpose of the report is 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 in 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 City of Mebane's internal control over financial reporting and compliance.

STOUT STUART MCGOWEN & KINGS LLP

Burlington, North Carolina

November 19, 2020





**City of Mebane, North Carolina**  
**Management Discussion and Analysis**  
**June 30, 2020**

---

As management of the City of Mebane, we offer readers of the financial statements this narrative overview and analysis of the City’s financial activities for the fiscal year ended June 30, 2020. We encourage readers to read the information presented here in conjunction with additional information that we have furnished in the City’s financial statements, which follow this narrative.

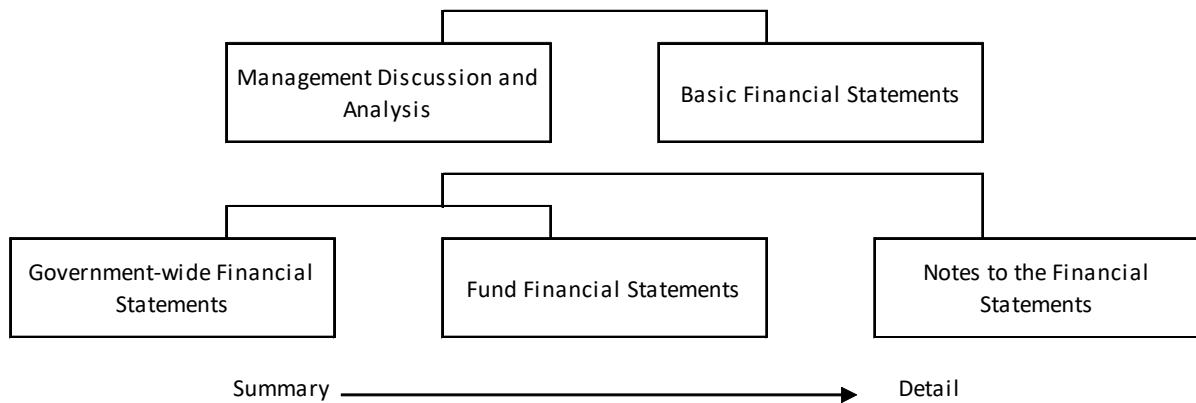
**Financial Highlights**

- The assets and deferred outflows of resources of the City of Mebane exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by \$110,730,181 (net position).
- The government’s total net position increased by \$9,826,250, due to increases in the government type net position of \$3,971,837 and increases in the business type activities net position of \$5,854,413.
- As of the close of the current fiscal year, the City of Mebane’s governmental funds reported combined ending fund balances of \$14,955,477, an increase of \$580,787 in comparison to \$336,630 in the prior year. Approximately 18.1 percent of this total amount, or \$2,703,980, is nonspendable or restricted.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$10,427,779 or 57.32 percent of total general fund expenditures for the fiscal year.

**Overview of the Financial Statements**

This discussion and analysis are intended to serve as an introduction to City’s basic financial statements. The City’s basic financial statements consist of three components; 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements (see Figure 1). The basic financial statements present two different views of the City through the use of government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other supplemental information that will enhance the reader’s understanding of the financial condition of the City of Mebane.

**Required Components of Annual Financial Report (Figure 1)**



**Basic Financial Statements**

The first two statements (Exhibits 1 and 2) in the basic financial statements are the **Government-wide Financial Statements**. They provide both short and long-term information about the City’s financial status.

**City of Mebane, North Carolina**  
**Management Discussion and Analysis**  
**June 30, 2020**

---

The next statements (Exhibits 3 through 8) are **Fund Financial Statements**. These statements focus on the activities of the individual parts of the City government. These statements provide more detail than the government-wide statements. There are three parts to the Fund Financial Statements: 1) the governmental funds statements; 2) the budgetary comparison statements; and 3) the proprietary fund statements.

The next section of the basic financial statements is the **notes**. The notes to the financial statements explain in detail some of the data contained in those statements. After the notes, **supplemental information** is provided to show details about the City's individual funds. Budgetary information required by the General Statutes also can be found in this part of the statements.

**Government-wide Financial Statements**

The government-wide financial statements are designed to provide the reader with a broad overview of the City's finances, similar in format to a financial statement of a private-sector business. The government-wide statements provide short and long-term information about the City's financial status as a whole.

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

The government-wide statements are divided into two categories: 1) governmental activities and 2) business-type activities. The governmental activities include most of the City's basic services such as public safety, parks and recreation, and general administration. Property taxes and state and federal grant funds finance most of these activities. The business-type activities are those that the City charges customers to provide. These include the water and sewer services offered by the City of Mebane.

The government-wide financial statements are on Exhibits 1 and 2 of this report.

**Fund Financial Statements**

The fund financial statements (see Figure 1) provide a more detailed look at the City's most significant activities. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Mebane, like all other governmental entities in North Carolina, uses fund accounting to ensure and reflect compliance (or non-compliance) with finance-related legal requirements, such as the General Statutes or the City's budget ordinance. All of the funds of the City of Mebane can be divided into two categories: governmental funds and proprietary funds.

**Governmental Funds** – Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. Most of the City's basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash flow in and out, and what monies are left at year-end that will be available for spending in the next year. Governmental funds are reported using an accounting method called modified accrual accounting that provides a short-term spending focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the City's programs. The relationship between government activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is described in a reconciliation that is a part of the fund financial statements.

The City of Mebane adopts an annual budget for its General Fund, as required by the General Statutes. The budget is a legally adopted document that incorporates input from the citizens of the City, the management of the City, and the decisions of the Board about which services to provide and how to pay for them. It also authorizes the City to obtain funds from identified sources to finance these current period activities. The budgetary statement provided for the General Fund demonstrates how well the City complied with the budget ordinance and whether or not the City succeeded in providing the services as planned when the

**City of Mebane, North Carolina**  
**Management Discussion and Analysis**  
**June 30, 2020**

budget was adopted. The budgetary comparison statement uses the budgetary basis of accounting and is presented using the same format, language, and classifications as the legal budget document. The statement shows four columns: 1) the original budget as adopted by the board; 2) the final budget as amended by the board; 3) the actual resources, charges to appropriations, and ending balances in the General Fund; and 4) the difference or variance between the final budget and the actual resources and charges.

**Proprietary Funds** – The City of Mebane has one kind of proprietary fund. Enterprise Funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City of Mebane uses enterprise funds to account for its water and sewer activity. These funds are the same as those functions shown in the business-type activities in the Statement of Net Position and the Statement of Activities.

**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 financial statements begin on page 24 of this report.

**Other Information** – In addition to the basic financial statements and accompanying notes, this report includes certain required supplementary information concerning the City of Mebane’s progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found beginning on page 55 of this report.

**Interdependence with Other Entities** – The City depends on financial resources flowing from, or associated with, both the Federal Government and the State of North Carolina. Because of this dependency, the City is subject to changes in specific flows of intergovernmental revenues based on modifications to Federal and State laws and Federal and State appropriations.

**Government-Wide Financial Analysis**

**City of Mebane’s Net Position (Figure 2)**

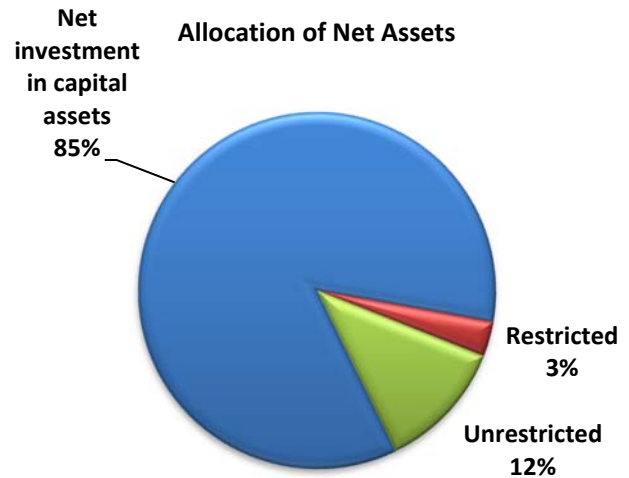
	Governmental Activities			Business-Type Activities			Total		
	2020	2019	2018	2020	2019	2018	2020	2019	2018
Current and other assets.....	\$ 16,328,930	\$ 15,314,782	\$ 15,522,240	\$ 8,422,634	\$ 10,038,366	\$ 10,496,254	\$ 24,751,564	\$ 25,353,148	\$ 26,018,494
Non-current assets.....	1,694,588	1,402,094	1,423,869	1,573,791	-	-	3,268,379	1,402,094	1,423,869
Capital assets.....	57,304,415	54,184,211	50,868,231	52,721,275	47,220,521	47,102,743	110,025,690	101,404,732	97,970,974
<b>Total assets</b> .....	<b>75,327,933</b>	<b>70,901,087</b>	<b>67,814,340</b>	<b>62,717,700</b>	<b>57,258,887</b>	<b>57,598,997</b>	<b>138,045,633</b>	<b>128,159,974</b>	<b>125,413,337</b>
Deferred outflows of resources.....	4,717,368	3,638,262	2,542,849	692,831	525,612	349,970	5,410,199	4,163,874	2,892,819
Long-term liabilities outstanding.....	19,099,032	18,267,076	17,934,946	9,026,767	9,456,048	10,051,529	28,125,799	27,723,124	27,986,475
Other liabilities.....	2,471,378	1,656,230	2,325,823	1,226,150	1,022,724	1,281,467	3,697,528	2,678,954	3,607,290
<b>Total liabilities</b> .....	<b>21,570,410</b>	<b>19,923,306</b>	<b>20,260,769</b>	<b>10,252,917</b>	<b>10,478,772</b>	<b>11,332,996</b>	<b>31,823,327</b>	<b>30,402,078</b>	<b>31,593,765</b>
Deferred inflows of resources.....	790,594	903,583	580,423	111,730	114,256	80,321	902,324	1,017,839	660,744
<b>Net position:</b>									
Net investment in capital assets.....	48,932,506	44,539,110	40,610,954	45,237,242	38,984,945	38,122,626	94,169,748	83,524,055	78,733,580
Restricted.....	2,535,935	2,844,468	2,757,579	970,910	586,608	-	3,506,845	3,431,076	2,757,579
Unrestricted.....	6,215,856	6,328,882	6,147,464	6,837,732	7,619,918	8,413,024	13,053,588	13,948,800	14,560,488
<b>Total net position</b> .....	<b>\$ 57,684,297</b>	<b>\$ 53,712,460</b>	<b>\$ 49,515,997</b>	<b>\$ 53,045,884</b>	<b>\$ 47,191,471</b>	<b>\$ 46,535,650</b>	<b>\$ 110,730,181</b>	<b>\$ 100,903,931</b>	<b>\$ 96,051,647</b>

As noted earlier, net position may serve over time as one useful indicator of a government’s financial condition. The assets and deferred outflows of the City of Mebane exceeded liabilities and deferred inflows by \$110,730,181 as of June 30, 2020. The City’s net position increased by \$9,826,250 for the fiscal year ended June 30, 2020. However, the largest portion (85.04%) reflects the City’s net investment in capital assets (e.g. land, buildings, machinery, and equipment). The City of Mebane uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City of Mebane’s net investment in 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. An additional portion of the City of Mebane’s net position \$3,506,845 (3.2%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$13,053,588 is unrestricted.

**City of Mebane, North Carolina  
Management Discussion and Analysis  
June 30, 2020**

Several particular aspects of the City's financial operations positively influenced the total unrestricted governmental net position:

- Continued diligence in the collection of property taxes by maintaining a tax collection percentage of 99.66%, which compares favorably with the statewide average of 99.16%.
- Other taxes increased \$181,714 which included an increase in sales taxes of \$151,230.
- Water and sewer charges for services increased by \$648,809 due to an increase in demand for these services.
- A continued low cost of debt due to the City's high bond rating.



**City of Mebane Changes in Net Position (Figure 3)**

	Governmental Activities			Business-Type Activities			Total		
	2020	2019	2018	2020	2019	2018	2020	2019	2018
<b>Revenues:</b>									
<b>Program revenues:</b>									
Charges for services.....	\$ 1,464,352	\$ 1,479,984	\$ 981,135	\$ 7,644,617	\$ 6,995,810	\$ 6,676,309	\$ 9,108,969	\$ 8,475,794	\$ 7,657,444
Operating grants and contributions	957,002	742,312	934,764	-	-	-	957,002	742,312	934,764
Capital grants and contributions.....	3,927,560	2,617,102	3,380,460	5,400,880	226,820	2,508,340	9,328,440	2,843,922	5,888,800
<b>General revenues:</b>									
Property taxes.....	11,378,933	10,895,740	10,279,056	-	-	-	11,378,933	10,895,740	10,279,056
Other taxes.....	5,067,665	4,885,951	4,563,646	-	-	-	5,067,665	4,885,951	4,563,646
Grants and contributions not restricted to specific programs.....	31,047	4,050	3,050	-	-	-	31,047	4,050	3,050
Other.....	<u>580,737</u>	<u>217,231</u>	<u>293,880</u>	<u>105,857</u>	<u>138,837</u>	<u>221,536</u>	<u>686,594</u>	<u>356,068</u>	<u>515,416</u>
<b>Total revenues.....</b>	<b><u>23,407,296</u></b>	<b><u>20,842,370</u></b>	<b><u>20,435,991</u></b>	<b><u>13,151,354</u></b>	<b><u>7,361,467</u></b>	<b><u>9,406,185</u></b>	<b><u>36,558,650</u></b>	<b><u>28,203,837</u></b>	<b><u>29,842,176</u></b>
<b>Expenses:</b>									
General government.....	2,508,794	2,262,074	2,227,259	-	-	-	2,508,794	2,262,074	2,227,259
Public safety.....	8,045,419	7,070,899	6,567,770	-	-	-	8,045,419	7,070,899	6,567,770
Public works.....	4,939,677	3,803,467	3,885,804	-	-	-	4,939,677	3,803,467	3,885,804
Economic development.....	1,677,079	1,269,525	1,879,946	-	-	-	1,677,079	1,269,525	1,879,946
Culture and recreation.....	2,005,292	1,900,889	1,301,845	-	-	-	2,005,292	1,900,889	1,301,845
Interest on long-term dept.....	257,803	281,751	300,632	-	-	-	257,803	281,751	300,632
Water and sewer.....	-	-	-	<u>7,298,336</u>	<u>6,762,948</u>	<u>6,039,261</u>	<u>7,298,336</u>	<u>6,762,948</u>	<u>6,039,261</u>
<b>Total expenses.....</b>	<b><u>19,434,064</u></b>	<b><u>16,588,605</u></b>	<b><u>16,163,256</u></b>	<b><u>7,298,336</u></b>	<b><u>6,762,948</u></b>	<b><u>6,039,261</u></b>	<b><u>26,732,400</u></b>	<b><u>23,351,553</u></b>	<b><u>22,202,517</u></b>
<b>Increase in net position before transfers and special item.....</b>	<b>3,973,232</b>	<b>4,253,765</b>	<b>4,272,735</b>	<b>5,853,018</b>	<b>598,519</b>	<b>3,366,924</b>	<b>9,826,250</b>	<b>4,852,284</b>	<b>7,639,659</b>
Transfers.....	(1,395)	(57,302)	(2,003)	1,395	57,302	2,003	-	-	-
Special item.....	-	-	-	-	-	-	-	-	-
<b>Increase in net position.....</b>	<b>3,971,837</b>	<b>4,196,463</b>	<b>4,270,732</b>	<b>5,854,413</b>	<b>655,821</b>	<b>3,368,927</b>	<b>9,826,250</b>	<b>4,852,284</b>	<b>7,639,659</b>
Net position, July 1.....	53,712,460	49,515,997	47,273,164	47,191,471	46,535,650	43,475,859	100,903,931	96,051,647	90,749,023
<b>Net position, restated.....</b>	<b><u>53,712,460</u></b>	<b><u>49,515,997</u></b>	<b><u>45,245,265</u></b>	<b><u>47,191,471</u></b>	<b><u>46,535,650</u></b>	<b><u>43,166,723</u></b>	<b><u>100,903,931</u></b>	<b><u>96,051,647</u></b>	<b><u>88,411,988</u></b>
<b>Net position, June 30.....</b>	<b><u>\$ 57,684,297</u></b>	<b><u>\$ 53,712,460</u></b>	<b><u>\$ 49,515,997</u></b>	<b><u>\$ 53,045,884</u></b>	<b><u>\$ 47,191,471</u></b>	<b><u>\$ 46,535,650</u></b>	<b><u>\$ 110,730,181</u></b>	<b><u>\$ 100,903,931</u></b>	<b><u>\$ 96,051,647</u></b>

Note: 2018 Net Position has been restated to reflect prior period adjustments.

**Governmental activities:** Governmental activities prior to transfers increased the City's net position by \$3,973,231 thereby accounting for 40.43% of the total growth in the net position of the City of Mebane. Key elements of this change in net position are as follows:

- Property taxes increased by \$483,193 over the prior year.
- Other tax revenues increased by \$181,714 over the prior year, mostly in sales tax despite the impact of the coronavirus pandemic.
- Charges for services decreased by \$15,632 while operating grants increased \$214,690 and capital grants and contributions increased \$1,310,458 over the prior year.

**City of Mebane, North Carolina  
Management Discussion and Analysis  
June 30, 2020**

**Business-type activities:** Business-type activities prior to transfers increased the City of Mebane’s net position by \$5,853,019, accounting for 59.57% of the total growth in the government’s net position. Key elements of this change in net position as compared to the prior year are as follows:

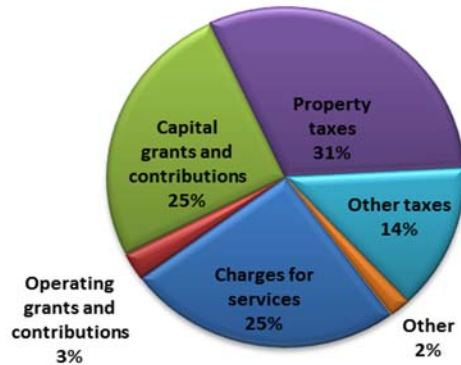
- Charges for services increased \$648,809 due to an increase in demand for these services, due to the growth in Mebane.
- Capital grants and contributions increased \$5,174,060 due to increased economic growth in the City.

**Financial Analysis of the City’s Funds**

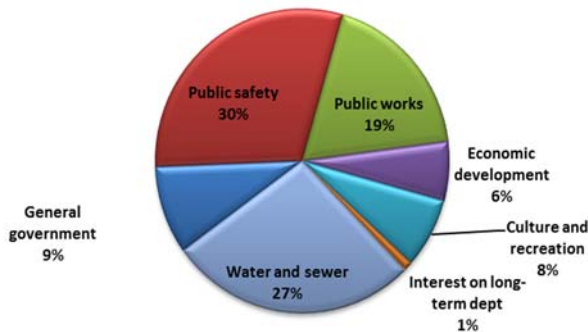
As noted earlier, the City of Mebane uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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

**Revenues by Source - All Activities**



**Expenses by Function - All Activities**



The general fund is the chief operating fund of the City of Mebane. At the end of the current fiscal year, fund balance available in the General Fund was \$12,251,497, while total fund balance reached \$14,842,317. The City currently has an available fund balance of 67.34% of general fund expenditures, while total fund balance represents 81.58% of the same amount.

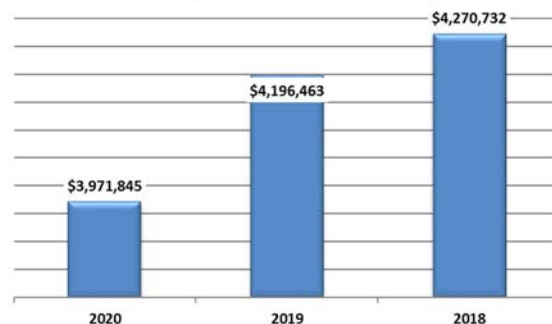
At June 30, 2020, the governmental funds of the City of Mebane reported a combined fund balance of \$14,955,477, a 4.04% increase over last year. This

increase in fund balance is due to an increase in the general fund of \$1,450,623 combined with an increase in the capital project offset by a decrease in the non-major funds of \$869,836.

**General Fund Budgetary Highlights:** During the fiscal year, the City revised the budget on several occasions. Generally, budget amendments fall into one of three categories: 1) amendments made to adjust the estimates that are used to prepare the original budget ordinance once exact information is available; 2) amendments made to recognize new funding amounts from external sources, such as Federal and State grants; and 3) increases in appropriations that become necessary to maintain services.

Revenues were more than the budgeted amounts

**Increase in Net Position - Governmental Funds**



**City of Mebane, North Carolina**  
**Management Discussion and Analysis**  
**June 30, 2020**

primarily because tax revenue that the City originally had expected to receive was significantly more. Expenditures were significantly less than budgeted as a result of the delay of many expenditures due to the coronavirus pandemic.

**Proprietary Funds:** The City’s proprietary funds provide the same type of information found in the government-wide statements but in more detail. Unrestricted net position of the Water and Sewer fund at the end of the fiscal year amounted to \$8,180,804. The total increase in net position was \$560,886.

**Capital Asset and Debt Administration**

**Capital assets:** The City of Mebane’s investment in capital assets for its governmental and business-type activities as of June 30, 2020, totals \$110,025,690 (net of accumulated depreciation). These assets include buildings, roads, land, artwork and collections, machinery and equipment, park facilities, and vehicles.

Major capital asset transactions during the year include the following additions and disposals:

- Capital contributions in the general fund in the amount of \$3,747,560 and in the water and sewer fund in the amount of \$5,400,880.
- Construction in progress in the governmental funds consisted of construction related expenses in the 1<sup>st</sup> Street Park of \$13,697, the Cates Farm Park of \$3,500, and MACC to Holt Street Greenway \$29,089.
- Construction in progress for Utility funds includes \$72,669 for Cambridge Park improvements, \$11,448 for the new effluent line and \$138,852 for the WRRF Upgrade.

**City of Mebane’s Capital Assets, Net of Depreciation (Figure 4)**

	Governmental Activities			Business-Type Activities			Total		
	2020	2019	2018	2020	2019	2018	2020	2019	2018
Land.....	\$ 6,980,512	\$ 6,980,512	\$ 6,317,928	\$ 520,198	\$ 520,198	\$ 178,250	\$ 7,500,710	\$ 7,500,710	\$ 6,496,178
Artwork and collections.....	68,360	46,000	31,900	-	-	-	68,360	46,000	31,900
Buildings and systems.....	12,834,576	13,177,061	12,326,652	21,650,859	22,177,370	22,812,776	34,485,435	35,354,431	35,139,428
Water and sewer systems.....	-	-	-	29,099,844	23,447,533	23,245,026	29,099,844	23,447,533	23,245,026
Improvements other than buildings	10,114,964	10,013,064	3,817,412	-	-	-	10,114,964	10,013,064	3,817,412
Machinery and equipment.....	1,775,174	1,954,736	1,557,901	1,049,187	920,648	739,403	2,824,361	2,875,384	2,297,304
Computer equipment.....	216,441	265,547	177,875	-	-	-	216,441	265,547	177,875
Infrastructure.....	22,306,612	18,791,974	15,999,224	-	-	-	22,306,612	18,791,974	15,999,224
Vehicles and motorized equipment.	2,954,627	2,944,184	3,523,159	43,463	20,018	24,444	2,998,090	2,964,202	3,547,603
Construction in progress.....	53,149	11,133	7,116,180	357,724	134,754	102,844	410,873	145,887	7,219,024
	<u>\$57,304,415</u>	<u>\$54,184,211</u>	<u>\$50,868,231</u>	<u>\$52,721,275</u>	<u>\$47,220,521</u>	<u>\$47,102,743</u>	<u>\$110,025,690</u>	<u>\$101,404,732</u>	<u>\$97,970,974</u>

Additional information on the City’s capital assets can be found on page 33 of this report.

**Long-term Debt:** As of June 30, 2020, the City of Mebane had no bonded debt outstanding.

**City of Mebane’s Outstanding Debt (Figure 5)**

	Governmental Activities			Business-Type Activities			Total		
	2020	2019	2018	2020	2019	2018	2020	2019	2018
General obligation bonds. \$	-	-	-	-	-	-	-	-	-
Direct Placement Debt.....	8,371,909	9,645,099	10,257,277	3,617,917	4,042,056	4,459,195	11,989,826	13,687,155	14,716,472
Other long-term payables.	-	-	-	3,866,116	4,193,519	4,520,922	3,866,116	4,193,519	4,520,922
Compensated absences.....	465,151	429,293	406,303	76,077	68,555	65,051	541,228	497,848	471,354
OPEB.....	6,809,240	5,357,168	5,235,446	1,061,570	819,539	799,290	7,870,810	6,176,707	6,034,736
Pension related debt.....	<u>3,452,732</u>	<u>2,835,516</u>	<u>2,035,920</u>	<u>405,087</u>	<u>332,379</u>	<u>207,071</u>	<u>3,857,819</u>	<u>3,167,895</u>	<u>2,242,991</u>
Total.....	<u>\$19,099,032</u>	<u>\$18,267,076</u>	<u>\$17,934,946</u>	<u>\$ 9,026,767</u>	<u>\$ 9,456,048</u>	<u>\$10,051,529</u>	<u>\$28,125,799</u>	<u>\$27,723,124</u>	<u>\$27,986,475</u>

The City of Mebane’s total debt increased by \$402,675 (1.45%) during the past fiscal year, primarily due to increases in OPEB of \$1,694,103, and increases in pension obligations of \$689,924, netted with scheduled principal payments of \$2,024,732 on notes and other long-term payables.

The City of Mebane has maintained a high bond rating at “AA+” with Standard and Poor’s Corporation. There was no new general obligation debt issued in FY20, and Standard & Poor’s Ratings Services last review affirmed the rating, with a stable outlook for the City of Mebane. They stated that the rating reflects their opinion of the City’s favorable location, growing and diverse property base, very strong finances and low

**City of Mebane, North Carolina**  
**Management Discussion and Analysis**  
**June 30, 2020**

---

direct debt. The City believes this speaks very highly of the stability and sound management practices of the City of Mebane.

North Carolina general statutes limit the amount of general obligation debt that a unit of government can issue to 8 percent of the total assessed value of taxable property located within that government's boundaries. The legal debt margin for City of Mebane is \$171,628,110.

Additional information regarding the City of Mebane's long-term debt can be found on page 45 of this report.

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

The following key economic indicators reflect the growth of the City of Mebane:

- Although the City experienced the same shutdowns as the rest of the state as the result of Covid 19 restrictions, the economy in Mebane was resilient as restaurants moved to takeout and other businesses found new ways to continue operating. Sales tax receipts were 9% lower than the prior year for one month only, and exceeded prior year receipts in all other months, meeting budget for FY20.
- The City's tax base continues to grow with industrial development and expansion in the NC Industrial Center and NC Commerce Park, along with new development in Orange County. Lotus Bakeries and Airgas USA began operations at new facilities in the past year, and under construction are a major expansion of ABB, doubling their size, and a new 1.2 million square foot distribution center for Medline, a medical products company, along with a number of mixed use projects that will provide additional retail and residential space.
- New housing developments is also under construction, with both subdivisions and apartment communities continuing construction that was approved over the past few years.
- Given the positive experience of the spring, retail sales are expected to remain strong, with Tanger Outlets sustaining much of its growth.

**Budget Highlights for the Fiscal Year Ending June 30, 2021**

**Governmental Activities:** Amid the uncertainties of the pandemic, the City took a very conservative approach to budgeting for FY21. With the expectation of continued growth in the tax base, the City retained an ad valorem tax rate of \$.47 per \$100 valuation and a 3% growth in tax collections. Retail sales and state-shared revenues were budgeted to decrease based on a conservative approach to the effects of the pandemic, with an overall decrease of 1.6% in General Fund revenues.

The expenditures budget continued projects already under way like the MACC to Holt Street Greenway and parks at First Street and Cates Farm. Other planned capital was largely delayed. The budget included a cost of living increase for employees but delayed merit pay.

**Business-type Activities:** The budget for FY21 delayed a rate increase planned for water and sewer services, with the Council planning to review operations halfway through the year and revisit the decision. Water and sewer charges were budgeted to decrease slightly due to the pandemic, with overall revenues staying largely flat at .7% growth overall. The budget continued the City's dedication to maintenance of the system and to address growth, continuing the plan to issue \$6.3 million in debt to upgrade the Water Resources Recovery Facility.

**City of Mebane, North Carolina**  
**Management Discussion and Analysis**  
**June 30, 2020**

---

**Request for Information**

This report is designed to provide an overview of the City's finances for those with an interest in this area. Questions concerning any of the information found in this report or request for additional information should be directed to:

Jeanne D. Tate  
Finance Director  
106 E. Washington Street Mebane, NC 27302  
(919) 563-5901  
jtate@cityofmebane.com



# Basic Financial Statements

---

The Basic Financial Statements provide a dual perspective summary overview of the financial position and operating results of the government as a whole (government-wide financial statements) and of all funds (fund financial statements). They also serve as a condensed introduction to the more detailed statements and schedules that follow.

---



**City of Mebane, North Carolina**  
**Statement of Net Position**  
**June 30, 2020**

**Exhibit 1**

	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total</u>
<b>Assets</b>			
Cash and cash equivalents.....	\$ 13,891,189	\$ 7,586,901	\$ 21,478,090
Taxes receivables, (net).....	75,075	-	75,075
Accrued interest receivable on taxes.....	16,594	-	16,594
Accounts receivable (net).....	133,070	835,733	968,803
Due from other governments.....	2,044,951	-	2,044,951
Prepaid items.....	168,051	-	168,051
Restricted cash.....	1,170,936	1,573,791	2,744,727
Notes receivable - Mebane Mill Lofts, LLC.....	523,652	-	523,652
Capital assets (Note 2):			
Land, non-depreciable improvements, and construction in progress .....	7,102,021	877,922	7,979,943
Other capital assets, net of depreciation.....	50,202,394	51,843,353	102,045,747
Total capital assets.....	57,304,415	52,721,275	110,025,690
<b>Total assets.....</b>	<b>75,327,933</b>	<b>62,717,700</b>	<b>138,045,633</b>
<b>Deferred outflows of resources.....</b>	<b>4,717,368</b>	<b>692,831</b>	<b>5,410,199</b>
<b>Liabilities</b>			
Accounts payable and accrued expenses.....	1,554,077	583,206	2,137,283
Accrued interest payable.....	54,223	40,063	94,286
Due to other governments.....	-	-	-
Payable from restricted assets.....	863,078	602,881	1,465,959
Noncurrent liabilities due in more than one year:			
Current portion of long-term liabilities.....	1,630,334	827,100	2,457,434
Net pension liability - LGERS.....	2,650,542	405,087	3,055,629
Net pension liability - LEOSSA.....	802,190	-	802,190
Due in more than one year.....	14,015,966	7,794,580	21,810,546
Total noncurrent liabilities.....	19,099,032	9,026,767	28,125,799
<b>Total liabilities.....</b>	<b>21,570,410</b>	<b>10,252,917</b>	<b>31,823,327</b>
<b>Deferred inflows of resources.....</b>	<b>790,594</b>	<b>111,730</b>	<b>902,324</b>
<b>Net Position</b>			
Net investment in capital assets.....	48,932,506	45,237,242	94,169,748
Restricted for:			
Stabilization by State Statute.....	2,422,777	-	2,422,777
Other functions.....	113,158	-	113,158
Future system development.....	-	970,910	970,910
Unrestricted .....	6,215,856	6,837,732	13,053,588
<b>Total net position.....</b>	<b>\$ 57,684,297</b>	<b>\$ 53,045,884</b>	<b>\$ 110,730,181</b>

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

**City of Mebane, North Carolina**  
**Statement of Activities**  
**For the Year Ended June 30, 2020**

**Exhibit 2**

Functions/Programs	Program Revenue				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating	Capital Grants	Primary Government		
			Grants & Contributions	and Contributions	Governmental Activities	Business-type Activities	Total
<b>Primary government</b>							
<b>Governmental activities</b>							
General government.....	\$ 2,508,794	\$ 11,850	\$ -	\$ -	\$ (2,496,944)	\$ -	\$ (2,496,944)
Public safety.....	8,045,419	17,532	191,759	-	(7,836,128)	-	(7,836,128)
Public works.....	4,939,677	617,855	375,559	3,747,560	(198,703)	-	(198,703)
Recreation.....	1,677,079	74,138	5,315	-	(1,597,626)	-	(1,597,626)
Economic & physical development.....	2,005,292	742,977	384,369	180,000	(697,946)	-	(697,946)
Interest on long-term debt.....	257,803	-	-	-	(257,803)	-	(257,803)
<b>Total governmental activities.....</b>	<b>19,434,064</b>	<b>1,464,352</b>	<b>957,002</b>	<b>3,927,560</b>	<b>(13,085,150)</b>	<b>-</b>	<b>(13,085,150)</b>
<b>Business-type activities:</b>							
Water and sewer.....	7,298,336	7,644,617	-	5,400,880	-	5,747,161	5,747,161
<b>Total business-type activities.....</b>	<b>7,298,336</b>	<b>7,644,617</b>	<b>-</b>	<b>5,400,880</b>	<b>-</b>	<b>5,747,161</b>	<b>5,747,161</b>
<b>Total primary government.....</b>	<b>\$ 26,732,400</b>	<b>\$ 9,108,969</b>	<b>\$ 957,002</b>	<b>\$ 9,328,440</b>	<b>(13,085,150)</b>	<b>5,747,161</b>	<b>(7,337,989)</b>
<b>General revenues:</b>							
Taxes:							
Property taxes, levied for general purposes.....					11,378,933	-	11,378,933
Sales taxes.....					3,709,852	-	3,709,852
Franchise tax.....					1,138,279	-	1,138,279
Privilege license tax.....					955	-	955
Excise Tax.....					218,579	-	218,579
Grants & contributions not restricted to specific programs.....					31,047	-	31,047
Unrestricted investment earnings.....					153,113	89,202	242,315
Miscellaneous.....					427,624	16,655	444,279
<b>Total general revenues excluding transfers.....</b>					<b>17,058,382</b>	<b>105,857</b>	<b>17,164,239</b>
Transfers.....					(1,395)	1,395	-
<b>Total general revenues and transfers.....</b>					<b>17,056,987</b>	<b>107,252</b>	<b>17,164,239</b>
<b>Change in net position.....</b>					<b>3,971,837</b>	<b>5,854,413</b>	<b>9,826,250</b>
Net position - beginning .....					53,712,460	47,191,471	100,903,931
<b>Net position - ending.....</b>					<b>\$ 57,684,297</b>	<b>\$ 53,045,884</b>	<b>\$ 110,730,181</b>

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

**City of Mebane, North Carolina**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2020**

**Exhibit 3**

	<u>General Fund</u>	<u>Capital Project</u>		<u>Total</u>
		<u>Fund - City</u>	<u>Total Non -</u>	<u>Governmental</u>
		<u>Park Project</u>	<u>Major Funds</u>	<u>Funds</u>
<b>Assets</b>				
Cash and cash equivalents.....	\$ 13,311,576	\$ 34,448	\$ 545,165	\$ 13,891,189
Restricted cash.....	1,057,778	-	113,158	1,170,936
Taxes receivable, net.....	94,533	-	-	94,533
Receivable from other governments.....	2,025,493	-	-	2,025,493
Other receivables.....	133,070	-	-	133,070
Prepaid items.....	168,052	-	-	168,052
Advance to other funds.....	-	-	-	-
<b>Total assets.....</b>	<b>\$ 16,790,502</b>	<b>\$ 34,448</b>	<b>\$ 658,323</b>	<b>\$ 17,483,273</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable.....	974,466	34,448	545,163	1,554,077
Due to other funds.....	-	-	-	-
Due to other governments.....	-	-	-	-
Payable from restricted assets.....	863,078	-	-	863,078
<b>Total liabilities.....</b>	<b>1,837,544</b>	<b>34,448</b>	<b>545,163</b>	<b>2,417,155</b>
<b>Deferred inflows of resources.....</b>	<b>110,641</b>	<b>-</b>	<b>-</b>	<b>110,641</b>
<b>Fund balances:</b>				
Nonspendable				
Prepaid assets.....	168,052	-	-	168,052
Restricted				
Stabilization by State Statute.....	2,422,768	-	-	2,422,768
Economic development.....	-	-	113,160	113,160
Assigned				
Subsequent year's expenditures.....	1,823,718	-	-	1,823,718
Unassigned.....	10,427,779	-	-	10,427,779
<b>Total fund balances.....</b>	<b>14,842,317</b>	<b>-</b>	<b>113,160</b>	<b>14,955,477</b>
<b>Total liabilities, deferred inflows of resources and fund balances.....</b>	<b>\$ 16,790,502</b>	<b>\$ 34,448</b>	<b>\$ 658,323</b>	<b>\$ 17,483,273</b>

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

**City of Mebane, North Carolina**  
**Balance Sheet (continued)**  
**Governmental Funds**  
**June 30, 2020**

**Exhibit 3**

**Amounts reported for governmental activities in the Statement of Net Position (Exhibit 1) are different because:**

Total fund balance, governmental funds.....		\$ 14,955,477
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		
Gross capital assets at historical cost.....	73,303,844	
Accumulated depreciation.....	<u>(15,999,429)</u>	57,304,415
Deferred outflows of resources related to pensions are not reported in the funds.....		3,633,652
Deferred outflows of resources related to OPEB are not reported in the funds.....		1,083,716
Other long-term assets are not available to pay for current-period expenditures and therefore are inflows of resources in the funds.		
Accrued interest receivable on taxes.....	16,594	
Notes receivable.....	<u>523,652</u>	540,246
Earned revenues considered deferred inflows of resources in fund statements.....		107,199
Deferred inflows of resources related to pensions are not reported in the funds.....		(31,648)
Deferred inflows of resources related to OPEB are not reported in the funds.....		(755,504)
Long-term liabilities used in governmental activities are not financial uses and therefore are not reported in the funds.		
Notes payable.....	(8,372,351)	
Compensated absences.....	(464,710)	
Net pension liability - LGERS.....	(2,650,542)	
Total pension liability - LEOSSA.....	(802,190)	
OPEB liability.....	<u>(6,809,240)</u>	<u>(19,099,033)</u>
Other long-term liabilities (accrued interest) are not due and payable in the current period and therefore are not reported in the funds.....		<u>(54,223)</u>
<b>Net Position of Governmental Activities.....</b>		<b><u>\$ 57,684,297</u></b>

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

**City of Mebane, North Carolina**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended June 30, 2020**

**Exhibit 4**

	<u>General Fund</u>	<u>Capital Project Fund - City Park Project</u>	<u>Total Non- Major Funds</u>	<u>Total Governmental Funds</u>
<b>Revenues</b>				
Property taxes.....	\$ 10,897,067	\$ -	\$ -	\$ 10,897,067
Other taxes and licenses.....	955	-	-	955
Unrestricted intergovernmental.....	5,433,058	-	-	5,433,058
Restricted intergovernmental.....	1,262,717	-	-	1,262,717
Permits and fees.....	811,186	-	-	811,186
Sales and services.....	576,421	-	-	576,421
Investment earnings.....	148,826	-	4,287	153,113
Miscellaneous.....	514,135	-	10,689	524,824
<b>Total revenues.....</b>	<u>19,644,365</u>	<u>-</u>	<u>14,976</u>	<u>19,659,341</u>
<b>Expenditures</b>				
Current:				
General government.....	2,265,058	-	-	2,265,058
Public safety.....	6,888,994	-	-	6,888,994
Public works.....	3,048,385	-	-	3,048,385
Recreation.....	1,343,057	-	-	1,343,057
Economic and physical development.....	1,927,454	-	-	1,927,454
Debt Service:				
Principal.....	1,272,748	-	-	1,272,748
Interest and other charges.....	264,189	-	-	264,189
Capital outlay.....	-	118,981	1,949,688	2,068,669
<b>Total Expenditures.....</b>	<u>17,009,885</u>	<u>118,981</u>	<u>1,949,688</u>	<u>19,078,554</u>
<b>Excess (deficiency) of revenues over expenditures.....</b>	<u>2,634,480</u>	<u>(118,981)</u>	<u>(1,934,712)</u>	<u>580,787</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in.....	-	356,291	827,566	1,183,857
Transfers out.....	(1,183,857)	-	-	(1,183,857)
Installment purchase obligations issued.....	-	-	-	-
<b>Total other financing sources and uses.....</b>	<u>(1,183,857)</u>	<u>356,291</u>	<u>827,566</u>	<u>-</u>
Net change in fund balances.....	1,450,623	237,310	(1,107,146)	580,787
Fund balances - beginning .....	13,391,694	(237,310)	1,220,306	14,374,690
<b>Fund balances - ending.....</b>	<u>\$ 14,842,317</u>	<u>\$ -</u>	<u>\$ 113,160</u>	<u>\$ 14,955,477</u>

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

**City of Mebane, North Carolina**  
**Statement of Revenues, Expenditures and Changes in Fund Balances (continued)**  
**Governmental Funds**  
**For the Year Ended June 30, 2020**

**Exhibit 4**

**Amounts reported for Governmental Activities in the Statement of Activities are different because:**

Net change in fund balances - total governmental funds	\$	580,787	
Governmental funds report capital outlays as expenditures; however, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.			
Capital outlay expenditures which were capitalized.....	\$	1,577,197	
Depreciation expense for governmental assets.....		<u>(2,188,528)</u>	(611,331)
Cost of capital asset disposed of during the year, not recognized on modified accrual basis.....			(11,754)
Contributions to the pension plan in the current fiscal year are not included on the Statement of Activities.....			(142,038)
Benefit payments paid and administrative costs for LEOSSA are deferred outflows of resources on the Statement of Activities.....			6,883
OPEB benefit payments and administrative costs made in the current fiscal year are not included on the Statement of Activities.....			82,501
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds			
Amount of contributed capital.....		3,747,560	
Mebane Mills Lofts notes receivable principal receipts.....		(10,689)	
Change in unavailable revenue for tax revenues.....		<u>(1,768)</u>	3,735,103
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.			
New long-term debt issued.....		-	
Principal payments on long-term debt.....		1,273,190	
Decrease in accrued interest payable.....		<u>6,386</u>	1,279,576
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.			
Compensated absences.....		(35,416)	
Pension expense.....		(391,123)	
OPEB plan expense.....		<u>(521,351)</u>	(947,890)
<b>Total changes in net position of governmental activities .....</b>			<u><u>\$ 3,971,837</u></u>

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



**City of Mebane, North Carolina**  
**Statement of Revenues, Expenditures and Changes in Fund Balances - Annual Budget to Actual**  
**General Fund**  
**For the Year Ended June 30, 2020**

**Exhibit 5**

	<u>Original</u>	<u>Final</u>	<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget -</u> <u>Positive</u> <u>(Negative)</u>
<b>Revenues</b>				
Property taxes.....	\$ 10,659,750	\$ 10,659,750	\$ 10,897,067	\$ 237,317
Other taxes and licenses.....	1,000	1,000	955	(45)
Unrestricted intergovernmental.....	5,347,770	5,347,770	5,433,058	85,288
Restricted intergovernmental.....	860,160	1,081,770	1,262,717	180,947
Permits and fees.....	808,000	808,000	811,186	3,186
Sales and services.....	570,550	570,550	576,421	5,871
Investment earnings.....	15,000	15,000	148,826	133,826
Miscellaneous.....	281,000	328,528	514,135	185,607
<b>Total revenues.....</b>	<u>18,543,230</u>	<u>18,812,368</u>	<u>19,644,365</u>	<u>831,997</u>
<b>Expenditures</b>				
Current:				
General government.....	2,714,700	2,757,212	2,265,058	492,154
Public safety.....	6,972,170	7,220,748	6,888,994	331,754
Public works.....	3,610,920	4,108,498	3,048,385	1,060,113
Recreation.....	1,651,130	1,844,519	1,343,057	501,462
Economic and physical development.....	2,364,040	2,593,368	1,927,454	665,914
Debt Service:				
Principal.....	1,503,007	1,430,007	1,272,748	157,259
Interest and other charges.....	315,462	278,218	264,189	14,029
<b>Total expenditures.....</b>	<u>19,131,429</u>	<u>20,232,570</u>	<u>17,009,885</u>	<u>3,222,685</u>
<b>Excess (deficiency) of revenues over expenditures.....</b>	<u>(588,199)</u>	<u>(1,420,202)</u>	<u>2,634,480</u>	<u>4,054,682</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in.....	-	-	-	-
Transfers out.....	(2,060,871)	(2,919,658)	(1,183,857)	1,735,801
Long-term debt obligations issued.....	1,149,070	784,070	-	(784,070)
Fund balance appropriated.....	1,500,000	3,555,790	-	(3,555,790)
<b>Total other financing sources and uses.....</b>	<u>588,199</u>	<u>1,420,202</u>	<u>(1,183,857)</u>	<u>(2,604,059)</u>
Net change in fund balances	\$ -	\$ -	1,450,623	\$ 1,450,623
Fund balances - beginning			13,391,694	
<b>Fund balances - ending</b>			<u>\$ 14,842,317</u>	

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

**City of Mebane, North Carolina**  
**Statement of Fund Net Position**  
**Proprietary Funds**  
**June 30, 2020**

**Exhibit 6**

	<u>Water and</u> <u>Sewer Fund</u>
<b>Assets</b>	
Current assets:	
Cash and cash equivalents.....	\$ 7,586,901
Accounts receivable (net) - billed.....	543,920
Accounts receivable (net) - unbilled.....	288,958
Other receivables.....	2,855
Due from other governments.....	-
Prepaid items.....	-
Restricted cash.....	<u>1,573,791</u>
Total current assets.....	<u>9,996,425</u>
Non-current assets:	
Net pension asset.....	-
Capital assets:	
Land and other non-depreciable assets.....	877,922
Other capital assets, net of depreciation.....	<u>51,843,353</u>
Total capital assets.....	<u>52,721,275</u>
Total non-current assets.....	<u>52,721,275</u>
<b>Total assets.....</b>	<b><u>62,717,700</u></b>
<b>Deferred outflows of resources.....</b>	<b>692,831</b>
<b>Liabilities</b>	
Current liabilities:	
Accounts payable and accrued liabilities.....	583,206
Accrued interest payable.....	40,063
Due to other funds.....	-
Due to other governments.....	-
Payable from restricted assets.....	602,881
Compensated absences.....	68,558
Long-term debt - current.....	<u>758,542</u>
Total current liabilities.....	<u>2,053,250</u>
Noncurrent liabilities:	
Compensated absences.....	7,518
Net pension liability.....	405,087
Total OPEB liability.....	1,061,570
Long-term debt - noncurrent.....	<u>6,725,492</u>
Total noncurrent liabilities.....	<u>8,199,667</u>
<b>Total liabilities.....</b>	<b><u>10,252,917</u></b>
<b>Deferred inflows of resources.....</b>	<b>111,730</b>
<b>Net Position</b>	
Net investment in capital assets.....	45,237,242
Restricted for future system development.....	970,910
Unrestricted .....	<u>6,837,732</u>
<b>Total net position.....</b>	<b><u>\$ 53,045,884</u></b>

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

**City of Mebane, North Carolina**  
**Statement of Revenues, Expenses and Changes in Fund Net Position**  
**Proprietary Funds**  
**For the Year Ended June 30, 2020**

**Exhibit 7**

	<u>Water and</u> <u>Sewer Fund</u>
<b>Operating Revenues</b>	
Charges for services.....	\$ 6,119,414
Water and sewer taps.....	12,400
Connection fees.....	988,851
Miscellaneous.....	<u>523,952</u>
<b>Total operating revenues.....</b>	<b><u>7,644,617</u></b>
<b>Operating Expenses</b>	
Administration, meters and billing.....	838,178
Utility maintenance.....	2,466,408
Engineering.....	246,565
Water resource recovery facility.....	2,084,102
Non-departmental.....	11,111
Depreciation.....	<u>1,551,766</u>
<b>Total operating expenses.....</b>	<b><u>7,198,130</u></b>
<b>Operating income (loss).....</b>	<b><u>446,487</u></b>
<b>Nonoperating revenues (expenses)</b>	
Interest and investment revenue.....	89,202
Other.....	16,655
Interest expense.....	(100,206)
Amortization of bonds.....	<u>-</u>
<b>Total nonoperating revenues (expenses).....</b>	<b><u>5,651</u></b>
Income (loss) before contributions and transfers.....	452,138
Capital contributions.....	5,400,880
Transfers in.....	1,395
Transfers out.....	<u>-</u>
Change in net position.....	5,854,413
Total net position - beginning.....	<u>47,191,471</u>
<b>Total net position - ending.....</b>	<b><u>\$ 53,045,884</u></b>

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

**City of Mebane, North Carolina**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended June 30, 2020**

**Exhibit 8**

	<u>Water and</u> <u>Sewer Fund</u>
<b>Cash Flows from Operating Activities</b>	
Cash received from customers.....	\$ 7,088,462
Cash paid for goods and services.....	(2,867,421)
Cash paid to or on behalf of employees for services.....	(2,285,086)
Customer deposits received.....	133,044
Customer deposits returned.....	(75,859)
Other operating revenues.....	<u>523,952</u>
<b>Total cash provided (used) by operating activities.....</b>	<u>2,517,092</u>
<b>Cash Flows from Noncapital Financing Activities</b>	
Other non-operating revenues.....	-
Transfers to other funds.....	-
<b>Total cash provided (used) by non-capital financing activities.....</b>	<u>-</u>
<b>Cash Flows from Capital and Related Financing Activities</b>	
Acquisition and construction of capital assets.....	(1,825,053)
Principal paid on bonds and notes payable.....	(751,542)
Interest paid on bonds and notes payable.....	<u>(103,843)</u>
<b>Total cash provided (used) by capital and related financing activities.....</b>	<u>(2,680,438)</u>
<b>Cash Flows from Investing Activities</b>	
Investment income.....	<u>89,202</u>
<b>Total cash provided (used) by investing activities.....</b>	<u>89,202</u>
Net increase (decrease) in cash and equivalents.....	(74,144)
Balance, beginning.....	<u>9,234,836</u>
<b>Balance, ending.....</b>	<u>\$ 9,160,692</u>

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

**City of Mebane, North Carolina**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended June 30, 2020**

**Exhibit 8**

	<u>Water and</u> <u>Sewer Fund</u>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>	
Operating income (loss).....	\$ 446,487
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation.....	1,551,766
Changes in assets and liabilities:	
(Increase) decrease in accounts receivable.....	(40,086)
Increase (decrease) in allowance for doubtful accounts.....	7,883
(Increase) decrease in prepaid items.....	-
(Increase) decrease in deferred outflows of resources for pensions.....	(167,219)
Increase (decrease) accounts payable.....	340,315
Increase (decrease) salaries payable.....	1,024
Increase (decrease) accrued vacation.....	7,522
Increase (decrease) in net pension liability.....	72,708
Increase (decrease) in deferred inflows of resources for pensions.....	(1,369)
Increase (decrease) in OPEB liability.....	242,031
Increase (decrease) in deferred inflows of resources for OPEB.....	(1,157)
Increase (decrease) in customer deposits.....	57,187
Total adjustments.....	<u>2,070,605</u>
<b>Net cash provided by operating activities.....</b>	<b><u>\$ 2,517,092</u></b>
<b>Noncash investing, capital, and financing activities:</b>	
Noncash capital contributions of capital assets.....	<u>\$ 5,400,880</u>
Unrealized gain/loss on investments.....	<u>\$ -</u>

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

**City of Mebane, North Carolina**  
**Notes to the Financial Statements**  
**June 30, 2020**

---

**1. Summary of Significant Accounting Policies**

The accounting policies of the City of Mebane conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant accounting policies:

**A. Reporting Entity**

The City of Mebane is a municipal corporation which is governed by an elected mayor and a five-member council. The City is located in the eastern part of Alamance County and the western part of Orange County. Generally accepted accounting principles require that these financial statements present the primary government (i.e. the City) and any component units, legally separate organization for which the elected officials of the City are financially accountable. The City of Mebane has no component units as defined above.

**B. Basis of Presentation**

**Government-wide Statements:** The statement of net position and the statement of activities display information about the primary government. These statements include the financial activities of the overall government. These statements distinguish between the *governmental* and *business-type activities* of the City. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the City and for each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

**Fund Financial Statements:** The fund financial statements provide information about the City's funds. Separate statements for each fund category – *governmental and proprietary* – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies, result from non-exchange transactions. Other non-operating revenues are ancillary activities such as investments earnings.

The City reports the following major governmental funds:

**General Fund.** The General Fund is the general operating fund of the City. The General Fund accounts for all financial resources except those that are required to be accounted for in another fund. The primary revenue sources are ad valorem taxes, federal and State grants, and various other taxes and licenses. The primary expenditures are for public safety, street maintenance and construction, and general government.

**City Park Project Capital Project Fund:** This fund is used to account for the purchase of land and construction costs for a new athletics and recreation city park.

The City reports the following non-major governmental funds:

**City of Mebane, North Carolina**  
**Notes to the Financial Statements**  
**June 30, 2020**

---

**CDBG- Mebane Mills Loft – Special Revenue Fund:** This fund is used to account for all block grant funds expended for the renovation of the old Dixie Yarns Building into subsidized housing.

**Capital Project Fund:** This fund is used to account for various General Fund capital expenditures that are expected to be completed within one year.

**The Impact Alamance Grant Special Revenue Fund:** This fund is used to account for expenditures related to the Impact Alamance Grant.

The City reports the following major enterprise fund:

**Water and Sewer Fund:** This fund is used to account for the City's water and sewer operations. The Water and Sewer Capital Project Funds and the System Development Capital Reserve Fund have been consolidated into the Water and Sewer Fund for financial reporting purposes. The budgetary comparison for the Water and Sewer Capital Projects Fund has been included in the supplemental information.

**C. Measurement Focus and Basis of Accounting**

In accordance with North Carolina General Statutes, all funds of the City are maintained during the year using the modified accrual basis of accounting.

**Government-wide and Proprietary Fund Financial Statements:** The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus. The government-wide and proprietary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City enterprise funds are charges to customers for sales and services. The City also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the water and sewer system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**Governmental Fund Financial Statements:** Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

The City considers all revenues available if they are collected within 90 days after year-end, except for property taxes. Ad valorem taxes receivable are not accrued as revenue because the amount is not susceptible to accrual. At June 30, taxes receivable for property other than motor vehicles are materially

**City of Mebane, North Carolina**  
**Notes to the Financial Statements**  
**June 30, 2020**

---

past due and are not considered to be an available resource to finance the operations of the current year. Also, as of September 1, 2013, State law altered the procedures for the assessment and collection of property taxes on registered motor vehicles in North Carolina. Effective with this change in the law, the State of North Carolina is responsible for billing and collecting the property taxes on registered motor vehicles on behalf of all municipalities and special tax districts, including the City of Mebane. Property taxes are due when vehicles are registered. The billed taxes are applicable to the fiscal year in which they are received. Uncollected taxes that were billed in periods prior to September 1, 2013 and for limited registration plates are shown as a receivable in these financial statements and are offset by deferred inflows of resources.

Sales taxes and certain intergovernmental revenues, such as utilities franchise tax, collected and held by the State at year-end on behalf of the City are recognized as revenue. Sales taxes are considered a shared revenue for the City of Mebane because the tax is levied by Alamance County and Orange County and then remitted to and distributed by the State. Most intergovernmental revenues and sales and services are not susceptible to accrual because generally they are not measurable until received in cash. All taxes, including those dedicated for specific purposes are reported as general revenues rather than program revenues. Under the terms of grant agreements, the City funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there is both restricted and unrestricted net position available to finance the program. It is the City's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants, and then by general revenues.

**D. Budgetary Data**

The City's budgets are adopted as required by the North Carolina General Statutes. An annual budget is adopted for the General Fund and the Enterprise Fund. All annual appropriations lapse at the fiscal year-end. Project ordinances are adopted for the Special Revenue Funds and the Capital Projects Funds and the Enterprise Capital Projects Funds. The enterprise fund projects are consolidated with the operating funds for reporting purposes. All budgets are prepared using the modified accrual basis of accounting. Expenditures may not legally exceed appropriations at the departmental level for all annually budgeted funds and at the object level for the multi-year funds. Amendments are required for any revisions that alter total expenditures of any fund or that change functional appropriations. All amendments must be approved by the governing board. During the year, several amendments to the original budget were necessary. The budget ordinance must be adopted by July 1 of the fiscal year or the governing board must adopt an interim budget that covers that time until the annual ordinance can be adopted.

**E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Fund Equity**  
**Deposits and Investments**

All deposits of the City are made in board-designated official depositories and are secured as required by State law [G.S. 159-31]. The City may designate, as an official depository, any bank or savings association whose principal office is located in North Carolina. Also, the City may establish time deposit accounts such as NOW and SuperNOW accounts, money market accounts, and certificates of deposit.

State law [G.S. 159-30(c)] authorizes the City to invest in obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States; obligations of the State of North Carolina; bonds and notes of any North Carolina local government or public authority; obligations of certain non-guaranteed federal agencies; certain high quality issues of commercial paper and bankers' acceptances and the North Carolina Capital Management Trust (NCCMT). The City's investments are reported at fair value. Non-participating interest earning contracts are accounted for at cost. The NCCMT Government Portfolio, a SEC-registered (2a-7) external investment pool, is measured at fair value. The NCCMT-Term Portfolio is a bond fund, has no rating and is measured at fair value. As of June 30, 2020, the Term Portfolios has a duration of .15 years. Because the NCCMT Government and Term Portfolios have a weighted average maturity of less than 90 days, they are presented as an investment with a maturity of less than 6 months.



**City of Mebane, North Carolina**  
**Notes to the Financial Statements**  
**June 30, 2020**

---

In accordance with State law, the City has invested in securities which are callable and which provide for periodic interest rate increases in specific increments until maturity. These investments are reported at fair value as determined by quoted market prices.

**Cash and Cash Equivalents**

The City pools money from several funds to facilitate disbursement and investment and to maximize investment income. Therefore, all cash and investments are essentially demand deposits and are considered cash and cash equivalents.

**Restricted Assets**

Customer deposits held by the City before any services are supplied are restricted for which the deposit was collected. Contractor reserves and bond deposits received and held are classified as restricted cash. Grant proceeds received in advance for specified purposes are classified as restricted cash. Unexpended loan principal and interest receipts in the CDBG- Mebane Mills Loft Special Revenue Fund is classified as restricted assets because its use is restricted for future economic development per an agreement with the North Carolina Housing Finance Agency. Powell Bill funds are also classified as restricted cash, if applicable, because they can be expended only for the purposes of maintaining, repairing, constructing, reconstructing or widening of local streets per G.S. 136-41.1 through 136-41.4. Unexpended utility system development fees are restricted for use in accordance with G.S 162A-211.

**City of Mebane Restricted Cash**

Governmental Activities

General Fund

Contractor reserves and bond deposits.....	\$	282,889
Asset forfeiture funds.....		194,700
Unused Cares Act funds.....		16,687
Corrections unused funds.....		822
Stormwater reserves.....		562,680
CDBG- Mebane Mills Loft Capital Project Fund		
Economic Development.....		<u>113,158</u>
Total governmental activities.....		<u>1,170,936</u>

Business-type Activities

Water and Sewer Fund

Customer deposits.....		602,881
Unexpended system development fees.....		<u>970,910</u>
Total business-type activities.....		<u>1,573,791</u>
Total Restricted Cash.....	\$	<u><u>2,744,727</u></u>

**Ad Valorem Taxes Receivable**

In accordance with State law [G.S. 105-347 and G.S. 159-13(a)], the City levies ad valorem taxes on property other than motor vehicles on July 1, the beginning of the fiscal year. The taxes are due on September 1 (lien date), however, interest does not accrue until the following January 6th. These taxes are based on the assessed values as of January 1, 2018. As allowed by State law, the City has established a schedule of discounts that apply to taxes that are paid prior to the due date. In the City's General Fund, ad valorem tax revenues are reported net of such discounts.

**Allowances for Doubtful Accounts**

All receivables that historically experience uncollectible accounts are shown net of an allowance for doubtful accounts. This amount is estimated by analyzing the percentage of receivables that were written off in prior years.

**City of Mebane, North Carolina**  
**Notes to the Financial Statements**  
**June 30, 2020**

---

**Inventory and Prepaid Items**

The inventories of the City's enterprise fund consist of expendable materials and supplies that are expensed when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements and expensed as the items are used.

**Capital Assets**

Capital assets are defined by the government as assets with an initial, individual cost of more than a certain cost and an estimated useful life in excess of one year. Minimum capitalization costs are \$5,000 for all items. Donated capital assets received prior to June 15, 2015 are recorded at their estimated fair value at the date of donation. Donated capital assets received after June 15, 2015 are recorded at acquisition value. All other purchased or constructed capital assets are reported at cost or estimated historical cost. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Property, plant and equipment in the proprietary fund of the City are recorded at original cost at the time of acquisition. The City capitalizes those interest costs which are incurred during the construction period of any major capital projects. Property, plant, and equipment donated to the proprietary fund type operations are recorded at the estimated fair market value at the date of donation.

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

<b><u>Asset Class</u></b>	<b><u>Estimated Useful Lives</u></b>
Infrastructure.....	50
Buildings.....	50
Improvements .....	25
Vehicles.....	5/10
Furniture and equipment .....	5/10
Computer equipment .....	3/5/10

**Deferred outflows/inflows of resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *Deferred Outflows of Resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The City has one item that meets this criterion, pension deferrals for the 2020 fiscal year. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *Deferred Inflows of Resources*, represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The City has several items that meet the criterion for this category – prepaid taxes, property taxes receivable, and pension deferrals.

**Long-Term Obligations**

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method that approximates the effective interest method. Bonds payable are reported net of the applicable bond premiums or discount.

In fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other

**City of Mebane, North Carolina**  
**Notes to the Financial Statements**  
**June 30, 2020**

---

financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**Compensated Absences**

The vacation policy of the City provides for the accumulation of up to 240 hours of earned vacation leave with such leave being fully vested when earned. For the City's government-wide and proprietary funds, an expense and a liability for compensated absences and the salary-related payments are recorded as the leave is earned. The City has assumed a first-in, first-out method of using accumulated compensated time. The portion of that time that is estimated to be used in the next fiscal year has been designated as a current liability in the government-wide financial statements.

The City's sick leave policy provides for an unlimited accumulation of earned sick leave. Sick leave does not vest. Since the City does not have any obligation for the accumulated sick leave until it is actually taken, no accrual for sick leave has been made.

**Net Position/Fund Balances**

**Net Position**

Net position in government-wide and proprietary fund financial statements are classified as net investment in capital assets; restricted; and unrestricted. Restricted net position represents constraints on resources that are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through state statute.

**Fund Balance**

In the governmental fund financial statements, fund balance is composed of classifications designed to disclose the hierarchy of constraints placed on how fund balance can be spent.

The governmental fund types classify fund balances as follows:

**Nonspendable Fund Balance** – This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

**Prepaid Assets** – portion of fund balance that is not an available resource because it represents the year-end balance of prepaid assets, which are not spendable resources.

**Restricted Fund Balance** – This classification includes amounts that are restricted to specific purposes externally imposed by creditors or imposed by law.

**Restricted for Stabilization by State Statute** – portion of fund balance that is restricted by State Statute [G.S. 159-8(a)]. North Carolina G.S. 159-8 prohibits units of government from budgeting or spending a portion of their fund balance. This is one of several statutes enacted by the North Carolina State Legislature in the 1930's that were designed to improve and maintain the fiscal health of local government units. Restricted by State statute (RSS), is calculated at the end of each fiscal year for all annually budgeted funds. The calculation in G.S. 159-8(a) provides a formula for determining what portion of fund balance is available for appropriation. The amount of fund balance not available for appropriation is what is known as "restricted by State statute". *Appropriated fund balance in any fund shall not exceed the sum of cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year next preceding the budget.* Per GASB guidance, RSS is considered a resource upon which a restriction is "imposed by law through constitutional provisions or enabling legislation." RSS is reduced by inventories and prepaids as they are classified as nonspendable. Outstanding Encumbrances are included within RSS. RSS is included as a component of Restricted Net position and Restricted fund balance on the face of the balance sheet.

**City of Mebane, North Carolina**  
**Notes to the Financial Statements**  
**June 30, 2020**

---

**Restricted for Economic Development** – portion of fund balance that is restricted by revenue source for future community development related activities. This amount represents the balance of the total unexpended funds from the amortized repayments of the CDBG monies loaned to Mebane Mills Lofts, LLC.

**Assigned Fund Balance** – portion of fund balance that the City intends to use for specific purposes.

**Subsequent year's expenditures** – portion of fund balance that is appropriated in the next year's budget that is not already classified in restricted or committed. The governing body approves the appropriation; however, the budget ordinance authorizes the budget officer to modify the appropriations by resource or appropriation within funds without limitation. Any transfer between funds must be approved by the governing board in the budget ordinance as amended.

**Unassigned Fund Balance** – portion of fund balance that has not been restricted, committed, or assigned to specific purposes or other funds. Unassigned fund balance is the residual classification for the General Fund. Other governmental funds cannot report positive unassigned fund balance but can report negative unassigned fund balance if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes.

The City of Mebane has a revenue spending policy that provides guidance for programs with multiple revenue sources. The Finance Officer will use resources in the following hierarchy: bond proceeds, federal funds, State funds, local non-city funds, city funds. For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first, followed in-order by committed fund balance, assigned fund balance and lastly unassigned fund balance. The Finance Officer has the authority to deviate from this policy if it is in the best interest of the City.

The City of Mebane has adopted a fund balance policy that instructs management to conduct the business of the City in such a manner that unrestricted fund balance is 50% of annual budgeted expenditures and transfers. Any portion in excess of 50% may be set aside for future capital improvements or to other purposes as directed by the City Council.

**Defined Benefit Cost-Sharing Plans**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Local Governmental Employees' Retirement System (LGERS) and additions to/deductions from LGERS' fiduciary net position have been determined on the same basis as they are reported by LGERS. For this purpose, plan member contributions are recognized in the period in which the contributions are due. The City of Mebane's employer contributions are recognized when due and the City of Mebane has a legal requirement to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of LGERS. Investments are reported at fair value.

For purposes of measuring the net pension expense, information about the fiduciary net position of the Firefighters' and Rescue Squad Workers' Pension Fund (FRSWPF) and additions to/deductions from FRSWPF's fiduciary net position have been determined on the same basis as they are reported by FRSWPF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**F. Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**City of Mebane, North Carolina**  
**Notes to the Financial Statements**  
**June 30, 2020**

---

**2. Detail Notes on All Funds**

**A. Assets**

**Deposits**

All the deposits of the City are either insured or collateralized by using one of two methods. Under the Dedicated Method, all deposits that exceed the federal depository insurance coverage level are collateralized with securities held by the City's agent in the City's name. Under the Pooling Method, which is a collateral pool, all uninsured deposits are collateralized with securities held by the State Treasurer's agent in the name of the State Treasurer. Since the State Treasurer is acting in a fiduciary capacity for the City, these deposits are considered to be held by the City's agent in the City's name. The amount of the pledged collateral is based on an approved averaging method for non-interest bearing deposits and the actual current balance for interest-bearing deposits. Depositories using the Pooling Method report to the State Treasurer the adequacy of their pooled collateral covering uninsured deposits. The State Treasurer does not confirm this information with the City or the escrow agent. Because of the inability to measure the exact amounts of collateral pledged for the City under the Pooling Method, the potential exists for under-collateralization, and this risk may increase in periods of high cash flows. However, the State Treasurer of North Carolina enforces strict standards of financial stability for each depository that collateralizes public deposits under the Pooling Method. The City has no formal policy regarding custodial credit risk for deposits, but relies on the State Treasurer to enforce standards of minimum capitalization for all pooling method financial institutions and to monitor them for compliance. The City complies with the provisions of G.S. 159-31 when designating official depositories and verifying that deposits are properly secured.

At June 30, 2020 the City's deposits had a carrying amount of \$18,586,057, and a bank balance of \$18,632,701. Of the bank balance, \$756,459 was covered by federal depository insurance and the remainder was covered by collateral held under the pooling method. Petty cash on hand at June 30, 2020 was \$400.

**Investments**

At June 30, 2020, the City's investment balances were as follows:

<b><u>Investments by Type</u></b>	<b><u>Valuation</u></b>		<b><u>Maturity</u></b>	<b><u>Rating</u></b>
	<b><u>Measurement</u></b>	<b><u>Book Value at</u></b>		
	<b><u>Method</u></b>	<b><u>6/30/2020</u></b>		
NC Capital Management Trust				
- Government Portfolio.....	Fair Value Level 1	\$ 2,114,782	N/A	AAAm
NC Capital Management Trust				
- Term Portfolio.....	Fair Value Level 1	<u>3,521,578</u>	.15 years	Unrated
<b>Total.....</b>		<b><u>\$ 5,636,360</u></b>		

All investments are measured using the market approach: using prices and other relevant information generated by market transactions involving identical or comparable assets or a group of assets.

Level of fair value hierarchy: Level 1 debt securities are valued using directly observable, quoted prices (unadjusted) in active markets for identical assets. Level 2 debt securities are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' benchmark quoted prices.

**City of Mebane, North Carolina**  
**Notes to the Financial Statements**  
**June 30, 2020**

---

*Interest Rate Risk.* The City has no formal investment policy regarding interest rate risk. As a means of limiting its exposure to fair value losses arising from rising interest rates, the City’s internal investment policy limits at least half of the City’s investment portfolio to maturities of less than 12 months. Also, the City’s internal management policy requires purchases of securities to be laddered with staggered maturity dates and limits all securities to a final maturity of no more than two years.

*Credit Risk.* The City has no formal policy regarding credit risk, but has internal management procedures that limits the City’s investments to the provisions of G.S. 159-30 and restricts the purchase of securities to the highest possible ratings whenever particular types of securities are rated. State law limits investments in commercial paper to the top rating issued by nationally recognized statistical rating organizations (NRSROs). As of June 30, 2020, the City did not hold any investments in commercial paper. The City’s investment in the NC Capital Management Trust Government Portfolio carried a credit rating of AAAM by Standard & Poor’s as of June 30, 2020. The City’s investment in the NC Capital Management Trust Term Portfolio is unrated. The Term Portfolio is authorized to invest in obligations of the U.S. government and agencies, and in high grade money market instruments as permitted under North Carolina General Statutes 159-30 as amended.

*Concentration of Credit Risk.* The City’s Council places no limit on the amount that the City may invest in any one issuer. For the year ended June 30, 2020, there were no investments in commercial paper that totaled more than 5 percent of the City’s investments.

**Receivables – Allowance for Doubtful Accounts**

The amount of taxes receivable presented in the Balance Sheet and the Statement of Net Position includes penalties levied and outstanding in the amount of \$16,622.

The amounts presented in the Balance Sheet and the Statement of Net Position for the year ended June 30, 2020 are net of the following allowances for doubtful accounts:

<b><u>Funds</u></b>	
General Fund:	
Taxes Receivable.....	\$ 12,665
Accounts Receivable.....	-
Total.....	<u>12,665</u>
Enterprise Fund.....	<u>190,553</u>
Total.....	<u><u>\$ 203,218</u></u>

**City of Mebane, North Carolina**  
**Notes to the Financial Statements**  
**June 30, 2020**

**Capital Assets**

**Primary Government**

Capital asset activity for the Primary Government for the year ended June 30, 2020, was as follows:

	<u>Beginning</u>			<u>Ending</u>
	<u>Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balances</u>
<b>Governmental activities:</b>				
<b>Capital assets not being depreciated:</b>				
Land.....	\$ 6,980,512	\$ -	\$ -	\$ 6,980,512
Artwork and collections.....	46,000	22,360	-	68,360
Construction in progress.....	11,133	46,286	4,270	53,149
Total capital assets not being depreciated...	<u>7,037,645</u>	<u>68,646</u>	<u>4,270</u>	<u>7,102,021</u>
<b>Capital assets being depreciated:</b>				
Buildings.....	16,861,521	7,760	-	16,869,281
Other improvements.....	10,860,279	432,366	-	11,292,645
Equipment.....	3,362,488	89,607	27,738	3,424,357
Computer equipment.....	565,775	-	-	565,775
Vehicles and motorized equipment.....	8,142,646	725,505	64,267	8,803,884
Infrastructure.....	21,245,008	4,000,873	-	25,245,881
Total capital assets being depreciated.....	<u>61,037,717</u>	<u>5,256,111</u>	<u>92,005</u>	<u>66,201,823</u>
<b>Less accumulated depreciation for:</b>				
Buildings.....	3,684,460	350,245	-	4,034,705
Other improvements.....	847,215	330,466	-	1,177,681
Equipment.....	1,407,752	263,841	22,410	1,649,183
Computer equipment.....	300,228	49,106	-	349,334
Vehicles and motorized equipment.....	5,198,462	708,635	57,840	5,849,257
Infrastructure.....	2,453,034	486,235	-	2,939,269
Total accumulated depreciation.....	<u>13,891,151</u>	<u>\$2,188,528</u>	<u>\$ 80,250</u>	<u>15,999,429</u>
Total capital assets being depreciated, net...	<u>47,146,566</u>			<u>50,202,394</u>
<b>Governmental activity capital assets, net.....</b>	<b><u>\$ 54,184,211</u></b>			<b><u>\$57,304,415</u></b>

Depreciation was charged to functions/programs of the primary government as follows:

General government.....	\$ 108,442
Public safety.....	834,356
Public works.....	799,471
Recreation.....	438,842
Economic & physical development.....	7,417
Total.....	<u>\$2,188,528</u>

**City of Mebane, North Carolina**  
**Notes to the Financial Statements**  
**June 30, 2020**

**Business-type Activities**

The capital assets of the Enterprise Fund for the year ended June 30, 2020, was as follows:

	<u>Beginning</u> <u>Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending</u> <u>Balances</u>
<b>Water and Sewer Fund:</b>				
<b>Capital assets not being depreciated:</b>				
Land.....	\$ 520,198	\$ -	\$ -	\$ 520,198
Construction in progress.....	134,754	222,970	-	357,724
Total capital assets not being depreciated.....	<u>654,952</u>	<u>222,970</u>	<u>-</u>	<u>877,922</u>
<b>Capital assets being depreciated:</b>				
Water sources.....	13,768,562	169,048	-	13,937,610
Lift stations, pumping stations and tanks.....	8,097,539	-	-	8,097,539
Water and sewer lines.....	33,038,634	6,380,013	-	39,418,647
Land improvements.....	10,971	-	-	10,971
Water Resource Recovery Facility.....	9,124,317	12,571	-	9,136,888
Machinery and equipment.....	1,636,640	239,462	-	1,876,102
Vehicles.....	459,198	41,006	-	500,204
Total capital assets being depreciated.....	<u>66,135,861</u>	<u>6,842,100</u>	<u>-</u>	<u>72,977,961</u>
<b>Less accumulated depreciation for:</b>				
Water sources.....	3,713,669	282,420	-	3,996,089
Lift stations, pumping stations and tanks.....	1,652,635	227,026	-	1,879,661
Water and sewer lines.....	9,591,101	727,702	-	10,318,803
Land improvements.....	8,245	798	-	9,043
Water Resource Recovery Facility.....	3,449,470	197,886	-	3,647,356
Machinery and equipment.....	715,992	110,923	-	826,915
Vehicles.....	439,180	17,561	-	456,741
Total accumulated depreciation.....	<u>19,570,292</u>	<u>\$ 1,564,316</u>	<u>\$ -</u>	<u>21,134,608</u>
Total capital assets being depreciated, net.....	<u>46,565,569</u>	<u>-</u>	<u>-</u>	<u>51,843,353</u>
<b>Business-type activity capital assets, net.....</b>	<b><u>\$ 47,220,521</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>\$ 52,721,275</u></b>

During the year ended June 30, 2020, several capital assets were reclassified between categories. These reclassifications were presented in the "decreases" columns of the schedules above.

**Construction Commitments**

The government has active construction projects as of June 30, 2020. At year end, the government's commitments with contractors are as follows:

<u>Project</u>	<u>Spent to Date</u>	<u>Remaining Contract</u>
Jackson St Sidewalk Project.....	\$ 5,000	\$ 4,159
New Effluent Line Engineering .....	11,448	802
Holt Street Greenway Project .....	10,744	9,256
Holt Street Greenway Project .....	10,000	10,000
Contract for I/I Study of 3rd St P/S Sewershed.....	31,978	17,522
Contract for I/I Study of 5th St P/S Sewershed.....	31,027	18,473
Contract for Old Hillsborough Water Improvement.....	1,669	48,131
30" Effluent Line Installation.....	-	69,750
WRRF Improvements Professional Sservice.....	113,599	416,401
Total.....	<u>\$ 215,465</u>	<u>\$ 594,494</u>



## B. Liabilities

### **Pension Plan and Postemployment Obligations**

#### **Local Governmental Employees' Retirement System**

**Plan Description.** The City of Mebane is a participating employer in the statewide Local Governmental Employees' Retirement System (LTERS), a cost-sharing multiple-employer defined benefit pension plan administered by the State of North Carolina. LTERS membership is comprised of general employees and local law enforcement officers (LEOs) of participating local governmental entities. Article 3 of G.S. Chapter 128 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. Management of the plan is vested in the LTERS Board of Trustees, which consists of 13 members – nine appointed by the Governor, one appointed by the State Senate, one appointed by the State House of Representatives, and the State Treasurer and State Superintendent, who serve as ex-officio members. The Local Governmental Employees' Retirement System is included in the Comprehensive Annual Financial Report (CAFR) for the State of North Carolina. The State's CAFR includes financial statements and required supplementary information for LTERS. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, by calling (919) 981-5454, or at [www.osc.nc.gov](http://www.osc.nc.gov).

**Benefits Provided.** LTERS provides retirement and survivor benefits. Retirement benefits are determined as 1.85% of the member's average final compensation times the member's years of creditable service. A member's average final compensation is calculated as the average of a member's four highest consecutive years of compensation. Plan members are eligible to retire with full retirement benefits at age 65 with five years of creditable service, at age 60 with 25 years of creditable service, or at any age with 30 years of creditable service. Plan members are eligible to retire with partial retirement benefits at age 50 with 20 years of creditable service or at age 60 with five years of creditable service (age 55 for firefighters). Survivor benefits are available to eligible beneficiaries of members who die while in active service or within 180 days of their last day of service and who have either completed 20 years of creditable service regardless of age (15 years of creditable service for firefighters and rescue squad members who are killed in the line of duty) or have completed five years of service and have reached age 60. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life or a return of the member's contributions. The plan does not provide for automatic post-retirement benefit increases. Increases are contingent upon actuarial gains of the plan.

LTERS plan members who are LEOs are eligible to retire with full retirement benefits at age 55 with five years of creditable service as an officer, or at any age with 30 years of creditable service. LEO plan members are eligible to retire with partial retirement benefits at age 50 with 15 years of creditable service as an officer. Survivor benefits are available to eligible beneficiaries of LEO members who die while in active service or within 180 days of their last day of service and who also have either completed 20 years of creditable service regardless of age, or have completed 15 years of service as a LEO and have reached age 50, or have completed five years of creditable service as a LEO and have reached age 55, or have completed 15 years of creditable service as a LEO if killed in the line of duty. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life or a return of the member's contributions.

**Contributions.** Contribution provisions are established by General Statute 128-30 and may be amended only by the North Carolina General Assembly. City of Mebane employees are required to contribute 6% of their compensation. Employer contributions are actuarially determined and set annually by the LTERS Board of Trustees. The City of Mebane's contractually required contribution rate for the year ended June 30, 2020, was 8.75% of compensation for law enforcement officers and 8.00% for general employees and firefighters, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year. Contributions to the pension plan from the City of Mebane were \$1,497,691 for the year ended June 30, 2020.

**City of Mebane, North Carolina**  
**Notes to the Financial Statements**  
**June 30, 2020**

**Refunds of Contributions** – City employees who have terminated service as a contributing member of LGERS, may file an application for a refund of their contributions. By state law, refunds to members with at least five years of service include 4% interest. State law requires a 60 day waiting period after service termination before the refund may be paid. The acceptance of a refund payment cancels the individual’s right to employer contributions or any other benefit provided by LGERS.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2020, the City reported a liability of \$3,055,629 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018. The total pension liability was then rolled forward to the measurement date of June 30, 2019 utilizing update procedures incorporating the actuarial assumptions. The City’s proportion of the net pension liability was based on a projection of the City’s long-term share of future payroll covered by the pension plan, relative to the projected future payroll covered by the pension plan of all participating LGERS employers, actuarially determined. At June 30, 2019, the City’s proportion was 0.112%, which was an increase of 0.005% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the City recognized pension expense of \$1,993,866. At June 30, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred</u> <u>Outflows of</u> <u>Resources</u>	<u>Deferred</u> <u>Inflows of</u> <u>Resources</u>
Differences between expected and actual experience.....	\$ 523,201	\$ -
Changes of assumptions.....	498,017	-
Net difference between projected and actual earnings on pension plan investments.....	74,531	-
Changes in proportion and differences between City contributions and proportionate share of contributions.....	1,384,955	-
City contribution subsequent to the measurement date.....	<u>1,497,691</u>	<u>-</u>
Total.....	<u>\$ 3,978,395</u>	<u>\$ -</u>

\$1,497,691 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as an increase of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

**Year ended June 30:**

2021.....	\$ 1,071,093
2022.....	582,896
2023.....	584,858
2024.....	241,858
2025.....	-
Thereafter.....	-

**City of Mebane, North Carolina**  
**Notes to the Financial Statements**  
**June 30, 2020**

---

**Actuarial Assumptions.** The total pension liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.0 percent
Salary increases	3.50 to 8.10 percent, including inflation and productivity factor
Investment rate of return	7.00 percent, net of pension plan investment expense, including inflation

The plan currently uses mortality tables that vary by age, gender, employee group (i.e. general, law enforcement officer) and health status (i.e. disabled and healthy). The current mortality rates are based on published tables and based on studies that cover significant portions of the U.S. population. The healthy mortality rates also contain a provision to reflect future mortality improvements.

The actuarial assumptions used in the December 31, 2018 valuation were based on the results of an actuarial experience study for the period January 1, 2010 through December 31, 2014.

Future ad hoc COLA amounts are not considered to be substantively automatic and are therefore not included in the measurement.

The projected long-term investment returns and inflation assumptions are developed through review of current and historical capital markets data, sell-side investment research, consultant whitepapers, and historical performance of investment strategies. Fixed income return projections reflect current yields across the U.S. Treasury yield curve and market expectations of forward yields projected and interpolated for multiple tenors and over multiple year horizons. Global public equity return projections are established through analysis of the equity risk premium and the fixed income return projections. Other asset categories and strategies' return projections reflect the foregoing and historical data analysis. These projections are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class as of June 30, 2019 are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term</u>	
	<u>Target Allocation</u>	<u>Expected Real Rate of Return</u>
Fixed Income.....	29.0%	1.4%
Global Equity.....	42.0%	5.3%
Real Estate .....	8.0%	4.3%
Alternatives.....	8.0%	8.9%
Credit .....	7.0%	6.0%
Inflation Protection.....	6.0%	4.0%
Total.....	<u>100%</u>	

The information above is based on 30 year expectations developed with the consulting actuary for the 2018 asset, liability, and investment policy study for the North Carolina Retirement Systems, including LGERS. The long-term nominal rates of return underlying the real rates of return are arithmetic annualized figures. The real rates of return are calculated from nominal rates by multiplicatively subtracting a long-term inflation assumption of 3.00%. All rates of return and inflation are annualized.

**Discount rate.** The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net

**City of Mebane, North Carolina**  
**Notes to the Financial Statements**  
**June 30, 2020**

---

position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the City's proportionate share of the net pension liability to changes in the discount rate.** The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the City's proportionate share of the net pension asset or net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current rate:

	<u>1% Decrease</u> <u>(6.00%)</u>	<u>Discount Rate</u> <u>(7.00%)</u>	<u>1% Increase</u> <u>(8.00%)</u>
City's proportionate share of the net pension liability (asset).....	\$ 6,988,781	\$ 3,055,629	\$ (213,618)

**Pension plan fiduciary net position.** Detailed information about the pension plan's fiduciary net position is available in the separately issued Comprehensive Annual Financial Report (CAFR) for the State of North Carolina.

**Law Enforcement Officers' Special Separation Allowance**

**Plan Description.** The City of Mebane administers a public employee retirement system (the *Separation Allowance*), a single-employer defined benefit pension plan that provides retirement benefits to the City's qualified sworn law enforcement officers under the age of 62 who have completed at least 30 years of creditable service or have attained 55 years of age and have completed five or more years of creditable service. The Separation Allowance is equal to 0.85 percent of the annual equivalent of the base rate of compensation most recently applicable to the officer for each year of creditable service. The retirement benefits are not subject to any increases in salary or retirement allowances that may be authorized by the General Assembly. Article 12D of G.S. Chapter 143 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly.

All full-time law enforcement officers of the City are covered by the Separation Allowance. At December 31, 2018 the Separation Allowance's membership consisted of:

Retirees receiving benefits .....	-
Terminated plan members entitled to but not receiving benefits .....	-
Active plan members .....	<u>35</u>
Total .....	<u>35</u>

**Summary of Significant Accounting Policies:**

**Basis of Accounting.** The City has chosen to fund the Separation Allowance on a pay as you go basis. Pension expenditures are made from the General Fund, which is maintained on the modified accrual basis of accounting. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

The Separation Allowance has no assets accumulated in a trust that meets the criteria which are outlined in GASB Statement 73.

**Actuarial Assumptions.** The entry age actuarial cost method was used in the December 31, 2018 valuation. The total pension liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5 percent
Salary increases	3.50 to 7.35 percent, including inflation and productivity factor
Discount rate	3.26 percent

**City of Mebane, North Carolina**  
**Notes to the Financial Statements**  
**June 30, 2020**

---

The discount rate used is the S&P Municipal Bond 20 Year High Grade Rate Index as of December 31, 2018.

Mortality rates are based on the RP-2014 Mortality tables with adjustments projected forward generationally from the valuation date using MP-2015.

**Contributions.** The City is required by Article 12D of G.S. Chapter 143 to provide these retirement benefits and has chosen to fund the amounts necessary to cover the benefits earned on a pay as you go basis through appropriations made in the General Fund operating budget. There were no contributions made by employees. The City’s obligation to contribute to this Plan is established and may be amended by the North Carolina General Assembly. Administration costs of the Separation Allowance are financed through investment earnings. The City had no benefits come due for the reporting period.

***Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

At June 30, 2020, the City reported a total pension liability of \$802,190. The total pension liability was measured as of December 31, 2019 based on a December 31, 2018 actuarial valuation. The total pension liability was then rolled forward to the measurement date of December 31, 2019 utilizing update procedures incorporating the actuarial assumptions. For the year ended June 30, 2020, the City recognized pension expense of \$98,319.

	<u>Deferred</u> <u>Outflows of</u> <u>Resources</u>	<u>Deferred</u> <u>Inflows of</u> <u>Resources</u>
Differences between expected and actual experience.....	\$ 113,771	\$ -
Changes of assumptions.....	53,828	31,133
Benefit payments and administrative expenses made subsequent to the measurement date.....	-	-
Total.....	<u>\$ 167,599</u>	<u>\$ 31,133</u>

\$0 was reported as deferred outflows of resources related to pensions resulting from benefit payments made and administrative expenses incurred subsequent to the measurement date will be recognized as a decrease of the total pension liability in the year ended June 30, 2021. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

**Year ended June 30:**

2021.....	\$ 6,816
2022.....	6,816
2023.....	6,816
2024.....	4,859
2025.....	4,775
Thereafter.....	1,051

\$0 paid as benefits came due and \$0 of administrative expenses subsequent to the measurement date are reported as deferred outflows of resources.

**City of Mebane, North Carolina**  
**Notes to the Financial Statements**  
**June 30, 2020**

---

*Sensitivity of the City's total pension liability to changes in the discount rate.* The following presents the City's total pension liability calculated using the discount rate of 3.26 percent, as well as what the City's total pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.26 percent) or 1-percentage-point higher (4.26 percent) than the current rate:

	<u>1% Decrease</u> <u>(2.26%)</u>	<u>Discount Rate</u> <u>(3.26%)</u>	<u>1% Increase</u> <u>(4.26%)</u>
Total pension liability.....	\$ 891,845	\$ 802,190	\$ 721,628

**Schedule of Changes in Total Pension Liability**  
**Law Enforcement Officers' Special Separation Allowance**

	<u>2020</u>
Beginning balance.....	\$ 621,186
Service cost at end of year.....	49,682
Interest of total pension liability.....	22,611
Changes of benefit terms.....	-
Differences between expected and actual experience in the measurement of the total pension liability.....	77,061
Changes of assumptions or other inputs.....	31,650
Benefit payments.....	-
Other changes.....	-
Ending balance of the total pension liability.....	<u>\$ 802,190</u>

The plan currently uses mortality tables that vary by age, and health status (i.e. disabled and healthy). The current mortality rates are based on published tables and based on studies that cover significant portions of the U.S. population. The healthy mortality rates also contain a provision to reflect future mortality improvements.

The actuarial assumptions used in the December 31, 2018 valuation were based on the results of an actuarial experience study from the period January 1, 2010 through December 31, 2014.

**City of Mebane, North Carolina**  
**Notes to the Financial Statements**  
**June 30, 2020**

***Total Expense, Liabilities, and Deferred Outflows and Inflows of Resources of Related to Pensions***

Following is information related to the proportionate share and pension expense for all pension plans:

	<u>LGERS</u>	<u>LEOSSA</u>	<u>Total</u>
Pension Expense.....	\$ 1,993,866	\$ 98,319	\$ 2,092,185
Pension Liability.....	3,055,629	802,190	3,857,819
Proportionate share of the net pension liability.....	0.11890%	n/a	
<b>Deferred Outflows of Resources</b>			
Differences between expected and actual experience.....	523,201	113,771	636,972
Changes of assumptions.....	498,017	53,828	551,845
Net difference between projected and actual earnings on plan investments.....	74,531	-	74,531
Changes in proportion and differences between contributions and proportionate share of contributions.....	1,384,955	-	1,384,955
Benefit payments and administrative costs paid subsequent to the measurement date..	1,497,691	-	1,497,691
<b>Deferred Inflows of Resources</b>			
Differences between expected and actual experience.....	-	-	-
Changes of assumptions.....	-	31,133	31,133
Net difference between projected and actual earnings on plan investments.....	-	-	-
Changes in proportion and differences between contributions and proportionate share of contributions.....	-	-	-

**Supplemental Retirement Income Plan for Non-Law Enforcement Officers**

***Pension Descriptions.*** The City contributes to the Supplemental Retirement Income Plan (Plan), a defined contribution pension plan administered by The Prudential Insurance Company of America. The Plan provides retirement benefits to non-law enforcement officers employed by the City. The City Council has the authority for establishing or amending the plan's provisions.

***Funding Policy.*** The City contributes an amount equal to five percent of each employee's salary, and all amounts contributed are vested immediately. Also, the employees may make voluntary contributions to the plan. The City Council has the authority for establishing or amending contribution requirements. Contributions for the year ended June 30, 2020 were \$513,400, which consisted of \$353,235 from the City and \$160,165, respectively, from the employees.

**Supplemental Retirement Income Plan for Law Enforcement Officers**

***Plan Description.*** The City contributes to the Supplemental Retirement Income Plan (Plan), a defined contribution pension plan administered by the Department of State Treasurer and a Board of Trustees. The Plan provides retirement benefits to law enforcement officers employed by the City. Article 5 of G.S. Chapter 135 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. The Supplemental Retirement Income Plan for Law Enforcement Officers is included in the Comprehensive Annual Financial Report (CAFR) for the State of North Carolina. The State's CAFR includes the pension trust fund financial statements for the Internal Revenue Code Section 401(k) plan that includes the Supplemental Retirement Income Plan for Law Enforcement Officers. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, or by calling (919) 981-5454.

**City of Mebane, North Carolina**  
**Notes to the Financial Statements**  
**June 30, 2020**

---

**Funding Policy.** Article 12E of G.S. Chapter 143 requires the City to contribute each month an amount equal to five percent of each officer's salary, and all amounts contributed are vested immediately. The law enforcement officers may also make voluntary contributions to the plan. Contributions for the year ended June 30, 2020 were \$166,589, which consisted of \$117,880 from the City and \$48,709, respectively, from the law enforcement officers.

**Firefighters' and Rescue Squad Workers' Pension Fund**

**Plan Description.** The State of North Carolina contributes, on behalf of the City of Mebane, to the Firefighters' and Rescue Squad Workers' Pension Fund (FRSWPF), a cost-sharing multiple-employer defined benefit pension plan with a special funding situation administered by the State of North Carolina. FRSWPF provides pension benefits for eligible fire workers that have elected to become members of the fund. Article 86 of G.S. Chapter 58 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. Management of the plan is vested in the LGERS Board of Trustees, which consists of 13 members – nine appointed by the Governor, one appointed by the state Senate, one appointed by the state House of Representatives, and the State Treasurer and State Superintendent, who serve as ex-officio members. The Firefighter's Pension Fund is included in the Comprehensive Annual Financial Report (CAFR) for the state of North Carolina. The State's CAFR includes financial statements and required supplementary information for the Fund. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, by calling (919) 981-5454, or at [www.osc.nc.gov](http://www.osc.nc.gov).

**Benefits Provided.** FRSWPF provides retirement and survivor benefits. The present retirement benefit is \$170 per month. Plan members are eligible to receive the monthly benefit at age 55 with 20 years of creditable service as a firefighter or rescue squad worker, and have terminated duties as a firefighter or rescue squad worker. Eligible beneficiaries of members who die before beginning to receive the benefit will receive the amount paid by the member and contributions paid on the member's behalf into the plan. Eligible beneficiaries of members who die after beginning to receive benefits will be paid the amount the member contributed minus the benefits collected.

**Contributions.** Plan members are required to contribute \$10 per month to the plan. The State, a non-employer contributor, funds the plan through appropriations. The City is not required to contribute to the Fund; however, as a benefit to the firefighters, the City has chosen to fund the member's contributions. Contribution provisions are established by General Statute 58- 86 and may be amended only by the North Carolina General Assembly. For the fiscal year ending June 30, 2020, the State contributed \$18,302,000 to the plan. The City of Mebane's proportionate share of the State's contribution is \$27,048.

**Refunds of Contributions** – Plan members who are no longer eligible or choose not to participate in the plan may file an application for a refund of their contributions. Refunds include the member's contributions and contributions paid by others on the member's behalf. No interest will be paid on the amount of the refund. The acceptance of a refund payment cancels the individual's right to employer contributions or any other benefit provided by FRSWPF.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2020, the City reported no liability for its proportionate share of the net pension liability, as the State provides 100% pension support to the City through its appropriations to the FRSWPF. The total portion of the net pension liability that was associated with the City and supported by the State was \$53,623. The net pension liability was measured as of June 30, 2019. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018. The total pension liability was then rolled forward to the measurement date of June 30, 2019 utilizing update procedures incorporating the actuarial assumptions. The City's proportion of the net pension liability was



**City of Mebane, North Carolina**  
**Notes to the Financial Statements**  
**June 30, 2020**

---

based on a projection of the City’s long-term share of contributions to the pension plan relative to the projected contributions of all participating employers. As the City is not projected to make any future contributions to the plan, its proportionate share at June 30, 2020 and at June 30, 2019 was 0%.

For the year ended June 30, 2020, the City recognized pension expense of \$18,496 and revenue of \$18,496 for support provided by the State. At June 30, 2020, the City reported no deferred outflows of resources and no deferred inflows of resources related to pensions.

**Actuarial Assumptions.** The total pension liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.0 percent
Salary increases	Not applicable
Investment rate of return	7.00 percent, net of pension plan investment expense, including inflation

For more information regarding actuarial assumptions, including mortality tables, the actuarial experience study, the consideration of future ad hoc COLA amounts, the development of the projected long-term investment returns, and the asset allocation policy, refer to the discussion of actuarial assumptions for the LGERS plan noted above.

**Discount rate.** The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on these assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Pension plan fiduciary net position.** Detailed information about the pension plan’s fiduciary net position is available in the separately issued Comprehensive Annual Financial Report (CAFR) for the State of North Carolina.

**Other Post-employment Benefits**

***Healthcare Benefits***

**Plan Description.** Employees who retire under the provisions of the North Carolina Local Government Employees’ Retirement System (NCLGERS) and have fifteen (15) or more years of service with the City at the time of retirement are eligible to continue coverage in the City’s health plan, a single-employer defined benefit plan. Coverage in the health plan will continue until the retiree becomes Medicare eligible, at which time coverage will be converted to a Medicare Supplement Plan. Health care and prescription drug coverage are provided by the City’s health plan. A separate stand-alone report is not issued.

Membership of the Health Care Plan consisted of the following at June 30, 2019, the date of the latest actuarial valuation:

	<u>General</u> <u>Employees</u>	<u>Law Enforcement</u> <u>Officers</u>
Retirees and dependents receiving benefits .....	16	5
Active plan members .....	105	28

**City of Mebane, North Carolina**  
**Notes to the Financial Statements**  
**June 30, 2020**

---

**Total OPEB Liability**

The City's total OPEB liability of \$7,870,810 was measured as of June 30, 2019 and was determined by an actuarial valuation as that date.

*Actuarial assumptions and other inputs.* The total OPEB liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement unless otherwise specified:

Inflation	2.5 percent
Real wage growth	1.0 percent
Wage inflation	3.5 percent
Salary increases	General Employees- 3.50 to 7.75 percent, Firefighters 3.50 to 7.75 percent, Law Enforcement Officers 3.50 to 7.35 percent, including inflation
Discount rate	3.50 percent
Healthcare cost trend rates	Pre-Medicare- 7.00 percent for 2019 to 4.50 percent by 2026 Medicare- 5.00 percent for 2019 to 4.50 percent by 2021

The discount rate is based on the June average of the Bond Buyer General Obligation 20-year Municipal Bond Index published weekly by The Bond Buyer.

**Changes in the Total OPEB Liability**

Total OPEB Liability, Balance at July 1, 2019.....	\$	6,176,707
Changes for the year		
Service cost.....		380,966
Interest.....		238,114
Changes in benefit terms.....		-
Differences between expected and actual experience.....		1,302,981
Changes in assumptions or other inputs.....		(115,846)
Benefit payments.....		(112,112)
Net changes.....		<u>1,694,103</u>
Total OPEB Liability, Balance at June 30, 2020.....	\$	<u><u>7,870,810</u></u>

Changes in assumptions and other inputs reflect a change in the discount rate from 3.89% to 3.50%.

Mortality rates were based on the RP-2014 mortality tables, with adjustments for LGERS experience and generational mortality improvements using Scale MP-2015.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period January 2010 through December 2014.

*Sensitivity of the total OPEB liability to changes in the discount rate.* The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	<u>1% Decrease</u>	<u>Discount Rate</u>	<u>1% Increase</u>
	<u>(2.50%)</u>	<u>(3.50%)</u>	<u>(4.50%)</u>
Total OPEB liability.....	\$ 9,589,196	\$ 7,870,810	\$ 6,547,236

**City of Mebane, North Carolina**  
**Notes to the Financial Statements**  
**June 30, 2020**

---

*Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates.* The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
Total OPEB liability.....	\$ 6,325,044	\$ 7,870,810	\$ 9,962,464

**OPEB Expense and Deferred Outflows of Resources and deferred Inflows of Resources Related to OPEB**

For the year ended June 30, 2020, the City recognized OPEB expense of \$636,423. At June 30, 2020, the City 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>
Differences between expected and actual experience.....	\$ 1,169,146	\$ 6,601
Changes of assumptions.....	-	860,633
Benefit payments and administrative costs made subsequent to the measurement date.....	95,058	-
Total.....	<u>\$ 1,264,204</u>	<u>\$ 867,234</u>

\$95,058 reported as deferred outflows of resources related to OPEB resulting from benefit payments made and administrative expenses incurred subsequent to the measurement date will be recognized as a decrease of the total OPEB liability in the year ended June 30, 2021. Other amounts reported as deferred inflows of resources related to OPEB will be recognized in pension expense as follows:

**Year ended June 30:**

2021.....	\$ 17,343
2022.....	17,343
2023.....	17,343
2024.....	17,343
2025.....	17,343
Thereafter.....	215,197

**Other Employment Benefits**

The City has elected to provide death benefits to employees through the Death Benefit Plan for members of the Local Governmental Employees' Retirement System (Death Benefit Plan), a multiple-employer, State-administered, cost-sharing plan funded on a one-year term cost basis. The beneficiaries of those employees who die in active service after one year of contributing membership in the System, or who die within 180 days after retirement or termination of service and have at least one year of contributing membership service in the System at the time of death are eligible for death benefits. Lump sum death benefit payments to beneficiaries are equal to the employee's 12 highest months' salary in a row during the 24 months prior to the employee's death, but the benefit may not exceed \$50,000 or be less than \$25,000. Because all death benefit payments are made from the Death Benefit Plan and not by the City, the City does not determine the number of eligible participants. The City has no liability beyond the payment of monthly contributions. The contributions to the Death Benefit Plan cannot be separated between the post-employment benefit amount and the other benefit amount. Contributions are determined as a percentage of monthly payroll based upon rates established annually by the State. Separate rates are set for employees not engaged in law enforcement and for law enforcement officers. The City considers these contributions to be immaterial.

**City of Mebane, North Carolina**  
**Notes to the Financial Statements**  
**June 30, 2020**

---

**Deferred Outflows and Inflows of Resources**

The City has several deferred outflows of resources. Deferred outflows of resources is comprised of the following:

Pensions- differences between expected and actual experience.....	\$	636,972
Pensions- change of assumptions.....		551,845
Pensions- difference between projected and actual investment earnings.....		74,531
Pensions- change in proportion and difference between employer contributions and proportionate share of contributions.....		1,384,955
Contributions to pension plan in current fiscal year.....		1,497,691
OPEB- differences between expected and actual experience.....		1,169,146
Benefit payments for OPEB made subsequent to measurement date.....		95,058
LEOSSA- benefit payments made and administrative expenses.....		-
Total.....	\$	<u>5,410,199</u>

Deferred inflows of resources at year-end is comprised of the following:

	<b><u>Statement of</u></b>	<b><u>General Fund</u></b>
	<b><u>Net Position</u></b>	<b><u>Balance Sheet</u></b>
Pensions- differences between expected and actual experience.....	\$ -	\$ -
LEOSSA- change of assumptions.....	31,133	-
OPEB- differences between expected and actual experience.....	6,601	-
OPEB- change of assumptions.....	860,633	-
Prepaid taxes and licenses (General Fund).....	3,956	-
Taxes receivable, less penalties (General Fund).....	-	<u>110,641</u>
Total.....	<u>\$ 902,323</u>	<u>\$ 110,641</u>

**Risk Management**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions, injuries to employees; and natural disasters. The City carries commercial coverage for all other risks of loss. There have been no significant reductions in insurance coverage in the prior year, and settled claims have not exceeded coverage in any of the last four fiscal years.

The City has not been designated as being in a flood zone and thus carries no commercial flood insurance.

In accordance with G.S. 159-29, the City's employees that have access to \$100 or more at any given time of the City's funds are performance bonded through a commercial surety bond. The finance officer and tax collector are individually bonded for \$50,000 each and the City Manager for \$25,000. The remaining employees that have access to funds are bonded under a blanket bond for \$25,000.

**Claims, Judgments and Contingent Liabilities**

At June 30, 2020, the City was a defendant to various lawsuits. In the opinion of the City's management and the City attorney, the ultimate effect of these legal matters will not have a material adverse effect on the City's financial position.

**City of Mebane, North Carolina**  
**Notes to the Financial Statements**  
**June 30, 2020**

---

**Long-Term Obligations**

**Capital Leases**

The City did not have any leases outstanding that were considered to be capital in nature.

**General Obligation Indebtedness**

The general obligation bonds and the notes payable, which were issued to finance the construction of facilities utilized in the operations of the water and sewer system and which are being retired by its resources, are reported as long-term debt in the Water and Sewer Fund. All general obligation bonds are collateralized by the full faith, credit, and taxing power of the City. Principal and interest requirements are appropriated on all indebtedness when due.

Bonds and notes payable at June 30, 2020 are comprised of the following individual issues:

***General Obligation Bonds:***

There were no general obligation bonds payable at June 30, 2020.

***Installment Purchases:***

Serviced by the General Fund:

Direct placement contract payable to Bank of America, N.A. for the City Hall and Recreation Building renovation projects. Principal payments of \$106,667 plus interest are due semi-annually starting on December 27, 2008. The note bears interest at the rate of 3.52%. The City Hall and Recreation buildings are security for the debt while the debt is outstanding .....	640,000
Direct placement contract payable to BB&T for the Southside Fire Station Project. Principal payments of \$86,667 plus interest are due semi-annually starting on July 23, 2014. The note bears interest at the rate of 2.84%. All property, equipment and deposits acquired with these local funds are the security for the debt while the debt is outstanding .....	1,560,000
Direct placement contract payable to Piedmont Electric Membership Corporation as part of the USDA Rural Economic Development Loan (REDL) Program for the purchase of two fire trucks and related fire truck equipment and firefighting equipment for the Southside Fire Station. Principal payments of \$140,889 are due annually starting on February 1, 2015 with final payment due February 1, 2023. The note bears no interest as part of the REDL program. The fire trucks and equipment are security for the debt while the debt is outstanding .....	422,667
Direct placement contract payable to Piedmont Electric Membership Corporation as part of the USDA Rural Economic Development Loan (REDL) Program for the purchase of a fire truck. Principal payments of \$46,833 are due annually starting on August 1, 2017 with final payment due August 1, 2026. The note bears no interest as part of the REDL program. The fire truck is security for the debt while the debt is outstanding .....	327,831
Direct placement contract payable to American National Bank and Trust Company for the City Park Project. Principal payments of \$194,333 plus interest are due semi-annually starting on October 15, 2017. The note bears interest at the rate of 3.23%. All property, improvements and equipment	

**City of Mebane, North Carolina**  
**Notes to the Financial Statements**  
**June 30, 2020**

---

acquired with these local funds are the security for the debt while the debt is outstanding ..... 4,664,000

Direct placement contract payable to Branch Banking and Trust Company for the Fire Department Radio Equipment. Principal payments of \$43,187 plus interest are due semi-annually starting on April 27, 2018. The note bears interest at the rate of 1.85%. All equipment and improvements acquired with these local funds are the security for the debt while the debt is outstanding ..... 215,937

Direct placement contract payable to First Bank for the Police Department Radio Equipment. Principal payments of \$46,900 plus interest are due semi-annually starting on May 9, 2019. The note bears interest at the rate of 3.02%. All equipment and improvements acquired with these local funds are the security for the debt while the debt is outstanding ..... 328,300

Direct placement contract payable to First Bank for the Police Department Vehicles. Principal payments of \$26,647 plus interest are due semi-annually starting on October 16, 2019. The note bears interest at the rate of 2.58%. All equipment and improvements acquired with these local funds are the security for the debt while the debt is outstanding ..... 213,174

Serviced by the Water and Sewer Fund:

Direct placement contract payable from the North Carolina Water Pollution Control Revolving Fund for 9th Street Sewer improvements. Principal payments of \$4,806 annually on the indebtedness started on May 1, 2010. The interest rate as established under this program is zero percent. This debt is not secured ..... 43,251

Direct placement contract payable to Carolina Bank for the water treatment plant upgrade and expansion projects. Principal and interest payments are due annually on July 1, in varying amounts, starting July 1, 2015 and ending July 1, 2029. The note bears interest at the rate of 2.60%. All property, equipment and deposits acquired with these local funds are the security for the debt while the debt is outstanding ..... 3,308,000

Direct placement contract payable to BB&T for the construction of a Sewer Pump Station, main, outfall and tunnel. Principal payments of \$66,667 plus interest are due semi-annually starting on May 1, 2008. The note bears interest at the rate of 3.85%. The property is pledged as collateral for the debt while the debt is outstanding ..... 266,667

Total long-term debt..... 11,989,827

Less: Current portion of long-term debt..... (1,627,662)

Non-current portion of long-term debt..... \$ 10,362,165

At June 30, 2020, the City of Mebane had no authorized but unissued bonds and had a legal debt margin of \$171,628,110.

**City of Mebane, North Carolina**  
**Notes to the Financial Statements**  
**June 30, 2020**

---

The following table summarizes the annual requirements to amortize all long-term liabilities outstanding at June 30, 2020 (excluding compensated absences, pension liabilities, OPEB liabilities, and any claims or judgments).

The

	<u>General Obligation Bonds</u>		<u>Other Long-term Indebtedness</u>		<u>Total Debt Due</u>	
<b><u>Serviced by General Fund:</u></b>						
<b><u>Fiscal Year</u></b>	<b><u>Principle</u></b>	<b><u>Interest</u></b>	<b><u>Principle</u></b>	<b><u>Interest</u></b>	<b><u>Principle</u></b>	<b><u>Interest</u></b>
2021.....	-	-	1,196,523	231,454	1,196,523	231,454
2022.....	-	-	1,196,523	200,430	1,196,523	200,430
2023.....	-	-	1,153,336	169,406	1,153,336	169,406
2024.....	-	-	709,027	141,753	709,027	141,753
2025.....	-	-	608,833	122,036	608,833	122,036
2026-2030.....	-	-	2,730,333	346,802	2,730,333	346,802
2031-maturity.....	-	-	777,334	31,856	777,334	31,856
Total.....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,371,909</u>	<u>\$ 1,243,737</u>	<u>\$ 8,371,909</u>	<u>\$ 1,243,737</u>
<b><u>Serviced by Water &amp; Sewer Fund:</u></b>						
<b><u>Fiscal Year</u></b>	<b><u>Principle</u></b>	<b><u>Interest</u></b>	<b><u>Principle</u></b>	<b><u>Interest</u></b>	<b><u>Principle</u></b>	<b><u>Interest</u></b>
2021.....	-	-	431,139	91,182	431,139	91,182
2022.....	-	-	440,139	78,314	440,139	78,314
2023.....	-	-	313,806	66,521	313,806	66,521
2024.....	-	-	321,805	58,383	321,805	58,383
2025.....	-	-	330,806	50,024	330,806	50,024
2026-2030.....	-	-	1,780,222	116,935	1,780,222	116,935
2031-maturity.....	-	-	-	-	-	-
Total.....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,617,917</u>	<u>\$ 461,359</u>	<u>\$ 3,617,917</u>	<u>\$ 461,359</u>

**City of Mebane, North Carolina**  
**Notes to the Financial Statements**  
**June 30, 2020**

**Changes in Long-Term Liabilities**

	<u>Balance July 1,</u>			<u>Balance June</u>	<u>Current</u>
	<u>2019</u>	<u>Increases</u>	<u>Decreases</u>	<u>30, 2020</u>	<u>Portion of</u>
					<u>Balance</u>
<b><u>Governmental activities:</u></b>					
Direct Placement					
Installment purchase.....	\$ 9,645,099	\$ -	\$ 1,273,190	\$ 8,371,909	\$ 1,196,524
Compensated absences.....	429,293	433,810	397,952	465,151	433,810
Total OPEB liability.....	5,357,168	1,452,072	-	6,809,240	-
Net pension liability (LGERS).....	2,214,330	436,212	-	2,650,542	-
Total pension liability (LEO).....	<u>621,186</u>	<u>181,004</u>	<u>-</u>	<u>802,190</u>	<u>-</u>
Governmental activity					
long-term liabilities.....	<u>\$ 18,267,076</u>	<u>\$ 2,503,098</u>	<u>\$ 1,671,142</u>	<u>\$ 19,099,032</u>	<u>\$ 1,630,334</u>
<b><u>Business-type activities:</u></b>					
Direct Placement					
Installment purchase.....	\$ 4,042,056	\$ -	\$ 424,139	\$ 3,617,917	\$ 431,139
Graham/Mebane Watershed Agreement.....	1,911,055	-	127,403	1,783,652	127,403
Graham/Mebane Capacity Agreement.....	2,282,464	-	200,000	2,082,464	200,000
Net pension liability (LGERS).....	332,379	72,708	-	405,087	-
Compensated absences.....	68,555	68,558	61,036	76,077	68,558
Total OPEB liability.....	<u>819,539</u>	<u>242,031</u>	<u>-</u>	<u>1,061,570</u>	<u>-</u>
Business-type activity					
long-term liabilities.....	<u>\$ 9,456,048</u>	<u>\$ 383,297</u>	<u>\$ 812,578</u>	<u>\$ 9,026,767</u>	<u>\$ 827,100</u>

Compensated absences and the net Other Postemployment Benefit obligation for governmental activities have typically been liquidated in the General Fund.

**C. Interfund Balances and Activity**

There are no balances due to/from other funds at June 30, 2020.

Interfund balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. Interfund services provided and used are not eliminated in the process of consolidation. These balances routinely clear out each month prior to or at year-end.

A summary of interfund transfers for the fiscal year ended June 30, 2020 is as follows:

Cash Transfers:

Transfer from General Fund to:

General Capital Project Fund.....	\$ 827,566
City Park Capital Project Fund.....	356,291

Transfer from Utility Capital Reserve Fund to:

Utility Capital Project Fund.....	<u>527,920</u>
Total Cash Transfers .....	<u>\$ 1,711,777</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to spend them and (2) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.



**City of Mebane, North Carolina**  
**Notes to the Financial Statements**  
**June 30, 2020**

---

Further, during the year ended June 30, 2020, the City made the following one-time transfers:

- 1) A transfer of \$827,566 from the General Fund to the General Capital Project Fund for capital improvements.
- 2) A transfer of \$356,291 from the General Fund to the City Park Capital Project Fund for capital improvements.
- 3) A transfer of \$527,920 from the Utility Capital Reserve Fund to the Utility Capital Project Fund for capital improvements.

**D. On-Behalf Payments for Fringe Benefits and Salaries**

The City has recognized as a revenue and an expenditure on-behalf payments for fringe benefits and salaries of \$19,038, for the salary supplement and stipend benefits paid to eligible firemen by the local board of trustees of the Firemen’s Relief Fund during the fiscal year ended June 30, 2020. Under State law the local board of trustees for the Fund receives an amount each year which the board may use at its own discretion for eligible firemen or their departments.

**E. Net Investment in Capital Assets**

	<u>Governmental</u>	<u>Business-type</u>
Capital assets.....	\$ 57,304,415	\$ 52,721,275
less: long-term debt.....	8,371,909	7,484,033
add: unexpended debt proceeds.....	-	-
Net investment in capital assets.....	<u>\$ 48,932,506</u>	<u>\$ 45,237,242</u>

**F. Fund Balance**

The following schedule provides management and citizens with information on the portion of General fund balance that is available for appropriation:

Total fund balance – General Fund.....	\$ 15,340,514
Less: Nonspendable Prepaid Assets.....	(168,051)
Stabilization by State Statute.....	(2,422,777)
Appropriated Fund Balance in 2021 budget.....	(1,722,227)
Working Capital.....	<u>(11,027,459)</u>
Remaining fund balance.....	<u>\$ -</u>

The outstanding encumbrances are amounts needed to pay any commitments related to purchase orders and contracts that remain unperformed at year-end. Outstanding encumbrances for the Governmental Funds at June 30, 2020 were \$276,871 for the General Fund.

**G. Jointly Governed Organization**

The City, in conjunction with twelve counties and sixty other municipalities established the Piedmont Triad Regional Council (Council). The participating governments established the Council to coordinate various funding received from federal and State agencies. Each participating government appoints one member and one alternate if they so desire, to the Council’s governing board. The City paid \$2,806 in general membership fees and \$6,635 in stormwater fees to the Council during the fiscal years ended June 30, 2020.

**H. Joint Ventures**

The City, in conjunction with the Cities of Burlington and Graham, participate in the Alamance Municipal ABC Board. Each participating government appoints board members. The ABC Board is a joint venture established to facilitate control over alcoholic beverages within the Cities. The ABC Board has been in existence for over 38 years and is self-sustaining. The City has an ongoing financial responsibility for the ABC Board because it and the Cities of Burlington and Graham are legally obligated under the

**City of Mebane, North Carolina**  
**Notes to the Financial Statements**  
**June 30, 2020**

---

intergovernmental agreement that created the ABC Board to honor any deficiencies in the event that proceeds from other default remedies are insufficient. The participating governments do not have any equity interest in the joint venture, so no equity interest has been reflected in the financial statements at June 30, 2020. Complete financial statements for the ABC Board can be obtained from the administrative offices at 603 W. Harden Street, Graham, North Carolina, 27253.

**I. Joint Operation**

The City of Mebane and the City of Graham are co-owners and operators of a water supply reservoir and water treatment plant per an Intergovernmental Watershed Agreement. Since June 22, 1973, the ownership of the assets and improvements of the joint undertaking remained at 66.7% interest for the City of Graham and 33.3% interest for the City of Mebane. Due to relative growths of the populations in units of government, the parties agreed as February 3, 2014 to adjust the capacity, treatment and operational costs, improvements, upgrades, and repairs to be borne equally by the units. At this time, the City of Mebane also agreed to pay to the City of Graham an equalizing sum of \$2,548,070 for their capital interest. The amount is to be paid in twenty annual installments of \$127,403 with the first payment due July 31, 2014. No interest is included in the agreement. The balance of the payable as of June 30, 2020 was \$1,783,652.

**J. Interlocal Cooperation Agreement**

The City of Mebane and the City of Graham entered into an interlocal cooperation agreement for the allocation of Twenty One and Forty Three One Hundredths percent (21.43%) of capacity usage of the City of Graham's wastewater treatment plant. The cost of agreed upon improvements or upgrades to the wastewater treatment plant and the Cherry Lane pump station will be shared by the City of Mebane and the City of Graham based on percentage of capacity usage, as noted above. The duration for the continuation of the agreement is 99 years. The City of Mebane has agreed to pay the City of Graham \$2,682,464 for this capacity usage. The amount is to be paid in twenty annual installments of \$200,000 (payments 1-5), \$150,000 (payments 6-10), \$100,000 (payments 11-15), and \$86,493 (payments 16-20) with the first payment due July 10, 2018. No interest is included in the agreement. The balance of the payable as of June 30, 2020 was \$2,082,464.

**K. Summary Disclosure of Significant Contingencies**

**Federal and State Assisted Programs**

The City has received proceeds from several federal and State grants. Periodic audits of these grants are required and certain costs may be questioned as not being appropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds will be immaterial. No provision has been made in the accompanying financial statements for the grant monies.

**L. Significant Effects of Subsequent Events**

In accordance with ASC 855, the City evaluated subsequent events through November 19, 2020, the date the financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

Intentionally  
Blank Page

Intentionally  
Blank Page

# Required Supplementary Information

---

This section contains additional information required by generally accepted accounting principles.

---

- **Schedule of Proportionate Share of Net Pension Liability (Asset) for Local Government Employees' Retirement System**
- **Schedule of Contributions to Local Government Employees' Retirement System**
- **Schedule of Proportionate Share of Net Pension Liability for Firefighters' and Rescue Squad Workers' Pension Plan**
- **Schedule of Changes in Total Pension Liability (Asset) for Firefighters' and Rescue Squad Workers' Pension Plan**
- **Schedule of Total Pension Liability as a Percentage of Covered Payroll for Law Enforcement Officers' Special Separation Allowance**
- **Schedule of Changes in Total OPEB Liability and Related Ratios**



**City of Mebane, North Carolina**  
**Required Supplementary Information**  
**City of Mebane's Proportionate Share of Net Pension Liability (Asset)**  
**Last Seven Fiscal Years \***  
**June 30, 2020**

**Local Government Employees' Retirement System**

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Mebane's proportion of the net pension liability (asset) (%).....	0.11189%	0.10735%	0.10919%	0.10681%	0.10043%	0.09862%	0.99260%
Mebane's proportion of the net pension liability (asset) (\$).....	\$3,055,629	\$2,546,709	\$1,668,121	\$2,266,866	\$450,724	\$(581,608)	\$1,116,186
Mebane's covered payroll.....	\$7,137,816	\$6,539,336	\$6,062,960	\$5,990,336	\$5,169,065	\$5,064,935	\$4,888,462
Mebane's proportionate share of the net pension liability (asset) as a percentage of its covered payroll.....	42.81%	38.94%	27.51%	37.84%	8.72%	(11.48%)	22.83%
Plan fiduciary net position as a percentage of the total pension liability **.....	90.68%	91.63%	94.18%	91.47%	98.09%	102.64%	94.35%

\* The amounts presented for each fiscal year were determined as of the prior fiscal year ending June 30. This schedule is intended to show information for ten years. Additional years' information will be displayed as it becomes available.

\*\* This will be the same percentage for all participant employers in the LGERS plan.

**City of Mebane, North Carolina**  
**Required Supplementary Information**  
**City of Mebane's Contributions**  
**Last Seven Fiscal Years \***  
**June 30, 2020**

**Local Government Employees' Retirement System**

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contribution.....	\$ 624,341	\$ 526,288	\$ 364,077	\$ 438,800	\$ 404,627	\$ 376,969	\$ 353,916
Contributions in relation to the							
contractually required contribution..	<u>624,341</u>	<u>526,288</u>	<u>364,077</u>	<u>438,800</u>	<u>404,627</u>	<u>376,969</u>	<u>353,916</u>
Contribution deficiency (excess).....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Mebane's covered payroll.....	\$7,506,863	\$7,137,816	\$6,539,336	\$6,062,960	\$5,990,336	\$5,169,065	\$5,064,935
Contributions as a percentage of							
covered payroll.....	8.32%	7.37%	5.57%	7.24%	6.75%	7.29%	6.99%

\* This schedule is intended to show information for ten years. Additional years' information will be displayed as it becomes available.



**City of Mebane, North Carolina**  
**Required Supplementary Information**  
**City of Mebane's Proportionate Share of Net Pension Liability**  
**Last Six Fiscal Years \***  
**June 30, 2020**

**Firefighters' and Rescue Squad Workers' Pension**

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Mebane's proportionate share of the net pension liability (%).....	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%
Mebane's proportionate share of the net pension liability (\$).....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State's proportionate share of the net pension liability associated with the City of Mebane...	<u>53,623</u>	<u>75,430</u>	<u>61,719</u>	<u>45,002</u>	<u>38,775</u>	<u>31,152</u>
Total.....	<u>\$ 53,623</u>	<u>\$ 75,430</u>	<u>\$ 61,719</u>	<u>\$ 45,002</u>	<u>\$ 38,775</u>	<u>\$ 31,152</u>
Mebane's covered payroll.....	\$ 1,534,858	\$ 1,371,047	\$ 1,289,371	\$ 1,227,668	\$ 1,268,042	\$ 945,728
Mebane's proportionate share of the net pension liability (asset) as a percentage of its covered payroll.....	3.49%	5.50%	4.79%	3.67%	3.06%	3.29%
Plan fiduciary net position as a percentage of the total pension liability.....	89.69%	89.69%	89.35%	84.94%	91.40%	93.42%

\* The amounts are presented for the prior fiscal year. This schedule is intended to show information for ten years. Additional years' information will be displayed as it becomes available.

**City of Mebane, North Carolina**  
**Schedule of Changes in Total Pension Liability**  
**Law Enforcement Officers' Special Separation Allowance**  
**June 30, 2020**

---

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Beginning balance.....	\$ 621,186	\$ 574,870	\$ 427,541	\$ 400,968
Service cost.....	49,682	45,895	37,803	35,736
Interest on the total pension liability.....	22,611	18,057	16,370	14,155
Changes of benefit terms.....	-	-	-	-
Differences between expected and actual experience in the measurement of the total pension liability.....	77,061	23,723	53,293	-
Changes of assumptions or other inputs.....	31,650	(34,476)	46,746	(14,371)
Benefit payments.....	-	(6,883)	(6,883)	(8,947)
Other changes.....	-	-	-	-
Ending balance of the total pension liability.....	<u>\$ 802,190</u>	<u>\$ 621,186</u>	<u>\$ 574,870</u>	<u>\$ 427,541</u>

\* The amounts presented for each fiscal year were determined as of the prior fiscal year ending December 31.

**City of Mebane, North Carolina**  
**Schedule of Total Pension Liability as a Percentage of Covered Payroll**  
**Law Enforcement Officers' Special Separation Allowance**  
**June 30, 2020**

---

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Total pension liability.....	\$ 802,190	\$ 621,186	\$ 574,870	\$ 427,541	\$ 400,968	\$ 258,154	\$ 238,533	\$ 226,153	\$ 224,291	\$ 267,638
Covered payroll.....	1,889,896	1,622,281	1,553,944	1,443,743	1,443,743	1,228,378	1,097,171	931,673	946,084	831,610
Total pension liability as a percentage of covered payroll...	42.45%	38.29%	36.99%	29.61%	27.77%	21.02%	21.74%	24.27%	23.71%	32.18%

**Notes to the Required Schedules**

---

The City of Mebane has no assets accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 73 to pay related benefits.

**City of Mebane, North Carolina**  
**Schedule of Changes in Total OPEB Liability and Related Ratios**  
**June 30, 2020**

---

<u>Total OPEB Liability</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Service cost.....	\$ 380,966	\$ 402,678	\$ 452,991
Interest .....	238,114	213,111	183,870
Changes of benefit terms.....	-	-	-
Differences between expected and actual experience.....	1,302,981	8,326	(9,652)
Changes of assumptions.....	(115,846)	(384,358)	(663,734)
Benefit payments.....	<u>(112,112)</u>	<u>(97,786)</u>	<u>(74,215)</u>
Net change in total OPEB liability.....	1,694,103	141,971	(110,740)
Total OPEB liability - beginning.....	<u>6,176,707</u>	<u>6,034,736</u>	<u>6,145,476</u>
Total OPEB liability - ending.....	<u>\$ 7,870,810</u>	<u>\$ 6,176,707</u>	<u>\$ 6,034,736</u>
Covered payroll.....	6,848,284	6,100,000	6,100,000
Total OPEB liability as a percentage of covered payroll.....	114.93%	101.26%	98.93%

Notes to Schedule

Changes of assumptions: Changes of assumptions and other inputs reflect the effects of changes in the discount rate of each period. The following are the discount rates used in each period:

<u>Fiscal Year</u>	<u>Rate</u>
2020	3.50%
2019	3.89%
2018	3.56%

# Major Governmental Funds

---

- **The General Fund** – This fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.
- **The City Park Capital Project Fund** – This fund is used to account for the land purchase and construction of the city park.



**City of Mebane, North Carolina**  
**Comparative Balance Sheets**  
**General Fund**  
**June 30, 2020 and 2019**

**Statement A-1**

	<u>June 30, 2020</u>	<u>June 30, 2019</u>
<b>Assets</b>		
Cash and equivalents.....	\$ 13,311,576	\$ 11,573,316
Restricted cash.....	1,057,778	769,571
Taxes receivable.....	94,533	100,615
Accounts receivable.....	133,070	91,638
Prepaid items.....	168,052	46,552
Advance to other funds.....	-	87,311
Due from other governments.....	2,025,493	2,279,962
<b>Total assets.....</b>	<u>\$ 16,790,502</u>	<u>\$ 14,948,965</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>		
Liabilities:		
Accounts payable .....	\$ 974,466	\$ 759,141
Due to other governments.....	-	21,765
Payable from restricted assets.....	863,078	584,374
<b>Total liabilities.....</b>	<u>1,837,544</u>	<u>1,365,280</u>
<b>Deferred inflows of resources.....</b>	110,641	191,991
<b>Fund balances:</b>		
Nonspendable:		
Prepaid assets.....	168,052	46,552
Restricted for:		
Stabilization by State Statute.....	2,422,768	2,746,286
Assigned:		
Subsequent year's expenditures.....	1,823,718	1,500,000
Unassigned.....	10,427,779	9,098,856
<b>Total fund balances.....</b>	<u>14,842,317</u>	<u>13,391,694</u>
<b>Total liabilities, deferred inflows of resources and fund balances.....</b>	<u>\$ 16,790,502</u>	<u>\$ 14,948,965</u>

**City of Mebane, North Carolina**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**General Fund**  
**For the Fiscal Year Ended June 30, 2020**  
**(With Comparative Totals for the Fiscal Year Ended June 30, 2019)**

**Statement A-2**

	<u>2020</u>		<u>Variance</u>	<u>2019 Actual</u>
	<u>Budget</u>	<u>Actual</u>	<u>Positive</u> <u>(Negative)</u>	
<b>Revenues</b>				
<b>Property taxes:</b>				
Current and prior years.....	\$	\$ 10,888,946	\$	\$ 10,386,661
Penalties and interest, net of discounts.....		8,121		26,741
Total.....	<u>10,659,750</u>	<u>10,897,067</u>	<u>237,317</u>	<u>10,413,402</u>
<b>Other taxes and licenses:</b>				
Privilege licenses.....	1,000	955	(45)	1,030
<b>Unrestricted intergovernmental:</b>				
Local option sales tax.....		3,574,012		3,407,296
Telecommunications sales tax.....		74,048		89,220
Utility franchise tax.....		1,138,279		1,169,399
Video franchise fee.....		61,792		62,106
Beer and wine tax.....		59,570		57,739
ABC profit distribution.....		148,528		89,233
Tax sharing.....		352,604		198,593
Other.....		24,225		21,558
Total.....	<u>5,346,770</u>	<u>5,433,058</u>	<u>86,288</u>	<u>5,095,144</u>
<b>Restricted intergovernmental:</b>				
Powell Bill allocation.....		360,334		351,935
Controlled substance tax.....		1,074		1,171
ABC Revenue for law enforcement.....		33,070		17,761
Solid waste disposal tax.....		10,481		9,928
On-behalf of payments - fire.....		46,087		48,180
Federal equitable sharing.....		95,470		82,049
One NC Grant.....		180,000		-
Cares funding.....		27,952		-
Other grants and awards.....		29,327		10,436
Fire district tax funds.....		478,922		461,922
Total.....	<u>1,081,770</u>	<u>1,262,717</u>	<u>180,947</u>	<u>983,382</u>
<b>Permits and fees:</b>				
Building permits.....		330,523		294,134
Inspection fees.....		270,001		226,758
Planning fees.....		117,260		16,425
Street and utility inspection fees.....		84,611		45,740
Development fees.....		-		320,000
Other.....		8,791		12,547
Total.....	<u>809,000</u>	<u>811,186</u>	<u>2,186</u>	<u>915,604</u>



**City of Mebane, North Carolina**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**General Fund**  
**For the Fiscal Year Ended June 30, 2020**  
**(With Comparative Totals for the Fiscal Year Ended June 30, 2019)** **Statement A-2**

	<u>2020</u>			<u>2019 Actual</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>	
<b>Revenues (continued)</b>				
<b>Sales and services:</b>				
Recreation department fees.....	\$	\$ 79,588	\$	\$ 97,893
Sanitation fees.....		467,833		364,294
Cemetery plot sales.....		29,000		32,500
Total.....	<u>570,550</u>	<u>576,421</u>	<u>5,871</u>	<u>494,687</u>
<b>Investment earnings.....</b>	<u>15,000</u>	<u>148,826</u>	<u>133,826</u>	<u>120,310</u>
<b>Miscellaneous:</b>				
Material sales.....		1,768		5,353
Rent.....		71,687		60,488
Other grants and awards.....		316,300		-
Other.....		124,380		40,859
Total.....	<u>328,528</u>	<u>514,135</u>	<u>185,607</u>	<u>106,700</u>
<b>Total revenues.....</b>	<u>18,812,368</u>	<u>19,644,365</u>	<u>831,997</u>	<u>18,130,259</u>
<b>Expenditures</b>				
<b>General government:</b>				
City Council:				
Salaries and employee benefits.....		63,477		58,912
Other operating expenditures.....		18,718		19,668
Total.....	<u>82,660</u>	<u>82,195</u>	<u>465</u>	<u>78,580</u>
Administration:				
Salaries and employee benefits.....		678,558		625,532
Other operating expenditures.....		171,613		161,641
Capital outlay.....		-		-
Total.....	<u>994,243</u>	<u>850,171</u>	<u>144,072</u>	<u>787,173</u>
Finance:				
Salaries and employee benefits.....		279,101		268,486
Other operating expenditures.....		211,899		217,803
Capital outlay.....		-		23,325
Total.....	<u>594,650</u>	<u>491,000</u>	<u>103,650</u>	<u>509,614</u>
Information Technology:				
Salaries and employee benefits.....		103,025		68,261
Other operating expenditures.....		161,790		124,848
Capital outlay.....		5,040		2,759
Total.....	<u>302,763</u>	<u>269,855</u>	<u>32,908</u>	<u>195,868</u>

**City of Mebane, North Carolina**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**General Fund**  
**For the Fiscal Year Ended June 30, 2020**  
**(With Comparative Totals for the Fiscal Year Ended June 30, 2019)**

**Statement A-2**

	<u>2020</u>		<u>Variance</u>	<u>2019 Actual</u>
	<u>Budget</u>	<u>Actual</u>	<u>Positive</u> <u>(Negative)</u>	
<b>Expenditures (continued)</b>				
<b>General government:</b>				
Non-departmental:				
Salaries and employee benefits.....	\$	\$ 102,302	\$	\$ 85,074
Other operating expenditures.....		469,535		523,302
Total.....	<u>782,896</u>	<u>571,837</u>	<u>211,059</u>	<u>608,376</u>
Total general government.....	<u>2,757,212</u>	<u>2,265,058</u>	<u>492,154</u>	<u>2,179,611</u>
<b>Public safety:</b>				
Police:				
Salaries and employee benefits.....		3,149,666		2,983,045
Maintenance.....		104,675		125,385
Other operating expenditures.....		498,050		476,071
Capital outlay.....		237,097		257,986
Total.....	<u>4,294,948</u>	<u>3,989,488</u>	<u>305,460</u>	<u>3,842,487</u>
Fire:				
Salaries and employee benefits.....		2,446,591		2,178,171
Maintenance.....		130,525		125,900
Other operating expenditures.....		261,171		335,857
Capital outlay.....		61,219		62,370
Total.....	<u>2,925,800</u>	<u>2,899,506</u>	<u>26,294</u>	<u>2,702,298</u>
Total public safety.....	<u>7,220,748</u>	<u>6,888,994</u>	<u>331,754</u>	<u>6,544,785</u>
<b>Public works:</b>				
Public works:				
Salaries and employee benefits.....		685,475		575,576
Maintenance.....		144,109		536,498
Other operating expenditures.....		254,542		302,261
Capital outlay.....		29,427		24,352
Total.....	<u>1,801,571</u>	<u>1,113,553</u>	<u>688,018</u>	<u>1,438,687</u>
Public facilities:				
Salaries and employee benefits.....		311,379		281,755
Maintenance.....		248,324		240,859
Other operating expenditures.....		105,659		107,019
Capital outlay.....		193,022		-
Total.....	<u>1,044,152</u>	<u>858,384</u>	<u>185,768</u>	<u>629,633</u>

**City of Mebane, North Carolina**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**General Fund**  
**For the Fiscal Year Ended June 30, 2020**  
**(With Comparative Totals for the Fiscal Year Ended June 30, 2019)** **Statement A-2**

	<u>2020</u>		<u>Variance</u>	<u>2019 Actual</u>
	<u>Budget</u>	<u>Actual</u>	<u>Positive</u> <u>(Negative)</u>	
<b>Expenditures (continued)</b>				
Sanitation:				
Salaries and employee benefits.....		\$ 427,211		\$ 416,041
Maintenance.....		106,754		152,397
Tipping fees.....		424,008		356,617
Other operating expenditures.....		107,248		120,250
Capital outlay.....		11,227		-
Total.....	<u>1,262,775</u>	<u>1,076,448</u>	<u>186,327</u>	<u>1,045,305</u>
Total public works.....	<u>4,108,498</u>	<u>3,048,385</u>	<u>1,060,113</u>	<u>3,113,625</u>
<b>Recreation:</b>				
Parks and recreation:				
Salaries and employee benefits.....		703,227		830,179
Maintenance.....		205,219		202,331
Other operating expenditures.....		271,168		303,072
Capital outlay.....		163,443		109,738
Total.....	<u>1,844,519</u>	<u>1,343,057</u>	<u>501,462</u>	<u>1,445,320</u>
Total recreation.....	<u>1,844,519</u>	<u>1,343,057</u>	<u>501,462</u>	<u>1,445,320</u>
<b>Economic and physical development:</b>				
Planning:				
Salaries and employee benefits.....		230,629		232,707
Maintenance.....		8,413		4,582
Professional services.....		29,108		-
Downtown Revitalization Grant.....		-		31,968
Other operating expenditures.....		47,604		38,219
Capital outlay.....		-		-
Total.....	<u>489,529</u>	<u>315,754</u>	<u>173,775</u>	<u>307,476</u>
Inspections:				
Salaries and employee benefits.....		407,857		336,374
Maintenance.....		2,250		2,562
Professional services.....		522		-
Other operating expenditures.....		26,797		26,275
Capital outlay.....		-		-
Total.....	<u>588,036</u>	<u>437,426</u>	<u>150,610</u>	<u>365,211</u>
Engineering:				
City Engineer contracted services.....		107,011		76,231
Professional services.....		370,817		195,316
Total.....	<u>477,830</u>	<u>477,828</u>	<u>2</u>	<u>271,547</u>

**City of Mebane, North Carolina**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**General Fund**  
**For the Fiscal Year Ended June 30, 2020**  
**(With Comparative Totals for the Fiscal Year Ended June 30, 2019)** **Statement A-2**

	<u>2020</u>		<u>Variance</u>	<u>2019 Actual</u>
	<u>Budget</u>	<u>Actual</u>	<u>Positive</u> <u>(Negative)</u>	
<b>Expenditures (continued)</b>				
Economic development:				
Other operating expenditures.....	\$	\$ 696,446	\$	\$ 310,836
Total.....	<u>1,037,973</u>	<u>696,446</u>	<u>341,527</u>	<u>310,836</u>
Total economic and physical development.....	<u>2,593,368</u>	<u>1,927,454</u>	<u>665,914</u>	<u>1,255,070</u>
<b>Debt Service:</b>				
Principal Retirement.....	1,430,007	1,272,748	157,259	1,347,620
Interest and other charges.....	<u>278,218</u>	<u>264,189</u>	<u>14,029</u>	<u>285,412</u>
Total debt service.....	<u>1,708,225</u>	<u>1,536,937</u>	<u>171,288</u>	<u>1,633,032</u>
<b>Total expenditures.....</b>	<b><u>20,232,570</u></b>	<b><u>17,009,885</u></b>	<b><u>3,222,685</u></b>	<b><u>16,171,443</u></b>
<b>Excess (deficiency) of revenues</b>				
<b>over expenditures.....</b>	<b><u>(1,420,202)</u></b>	<b><u>2,634,480</u></b>	<b><u>4,054,682</u></b>	<b><u>1,958,816</u></b>
<b>Other Financing Sources (Uses)</b>				
Transfers in.....	-	-	-	-
Transfers out.....	<u>(2,919,658)</u>	<u>(1,183,857)</u>	<u>1,735,801</u>	<u>(1,500,000)</u>
Proceeds from long-term debt obligations issued.....	<u>784,070</u>	<u>-</u>	<u>(784,070)</u>	<u>735,468</u>
<b>Total other financing sources (uses).....</b>	<b><u>(2,135,588)</u></b>	<b><u>(1,183,857)</u></b>	<b><u>951,731</u></b>	<b><u>(764,532)</u></b>
Fund balance appropriated.....	<u>3,555,790</u>	<u>-</u>	<u>(3,555,790)</u>	<u>-</u>
Net change in fund balances.....	<u>\$ -</u>	<u>1,450,623</u>	<u>\$ 1,450,623</u>	<u>1,194,284</u>
Fund balances - beginning .....		<u>13,391,694</u>		<u>12,197,410</u>
<b>Fund balances - ending.....</b>		<b><u>\$ 14,842,317</u></b>		<b><u>\$ 13,391,694</u></b>

**City of Mebane, North Carolina**  
**Comparative Balance Sheets**  
**Capital Project Fund - City Park Project**  
**June 30, 2020 and 2019**

**Statement A-3**

	<u>June 30, 2020</u>	<u>June 30, 2019</u>
<b>Assets</b>		
Cash and equivalents.....	\$ 34,448	\$ -
Restricted cash.....	-	-
<b>Total assets.....</b>	<u>\$ 34,448</u>	<u>\$ -</u>
<b>Liabilities and Fund Balances</b>		
Liabilities:		
Accounts payable .....	\$ 34,448	\$ 149,999
Due to other funds.....	-	87,311
<b>Total liabilities.....</b>	<u>34,448</u>	<u>237,310</u>
<b>Fund balances:</b>		
Assigned for		
City Park Capital Outlay.....	-	(237,310)
<b>Total fund balances.....</b>	<u>-</u>	<u>(237,310)</u>
<b>Total liabilities and fund balances.....</b>	<u>\$ 34,448</u>	<u>\$ -</u>

**City of Mebane, North Carolina**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Capital Project Fund - City Park Project**  
**From Inception and For the Year Ended June 30, 2020**

**Statement A-4**

	<u>Actual</u>				<u>Variance</u>
	<u>Authorization</u>	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Positive</u> <u>(Negative)</u>
<b>Revenues</b>					
Investment earnings.....	\$ 102,758	\$ 145,142	\$ -	\$ 145,142	\$ 42,384
Parks and Recreation Trust Fund Grant.....	335,000	355,802	-	355,802	20,802
Miscellaneous grants.....	150,000	185,000	-	185,000	35,000
<b>Total revenues.....</b>	<u>587,758</u>	<u>685,944</u>	<u>-</u>	<u>685,944</u>	<u>98,186</u>
<b>Expenditures</b>					
Professional services.....	746,081	715,585	-	715,585	30,496
Land purchase.....	662,584	662,584	-	662,584	-
Capital outlay - buildings.....	1,025,883	1,023,913	(9,432)	1,014,481	11,402
Construction.....	7,157,136	6,811,088	128,413	6,939,501	217,635
Utility construction.....	710,870	567,932	-	567,932	142,938
Equipment.....	-	266,410	-	266,410	(266,410)
<b>Total expenditures.....</b>	<u>10,302,554</u>	<u>10,047,512</u>	<u>118,981</u>	<u>10,166,493</u>	<u>136,061</u>
<b>Revenue over (under) expenditures.....</b>	<u>(9,714,796)</u>	<u>(9,361,568)</u>	<u>(118,981)</u>	<u>(9,480,549)</u>	<u>234,247</u>
<b>Other Financing Sources (Uses)</b>					
Operating transfers in:					
From General Fund for					
capital improvements.....	3,091,326	2,726,326	356,291	3,082,617	(8,709)
From Utility Fund for					
capital improvements.....	793,470	567,932	-	567,932	(225,538)
Installment purchase obligations					
issued.....	5,830,000	5,830,000	-	5,830,000	-
<b>Total other financing sources (uses).....</b>	<u>9,714,796</u>	<u>9,124,258</u>	<u>356,291</u>	<u>9,480,549</u>	<u>(234,247)</u>
<b>Revenues and other sources over (under)</b>					
<b>expenditures and other uses.....</b>	<u>\$ -</u>	<u>\$ (237,310)</u>	<u>237,310</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balance, July 1.....			(237,310)		
<b>Fund balance, June 30.....</b>			<u>\$ -</u>		

# Non-Major Governmental Funds

---

Non-major governmental funds are those funds whose revenues, expenditures/expenses, assets or liabilities are less than 10% of corresponding totals for all governmental or enterprise funds or less than 5% of the aggregate amount for all governmental and enterprise funds for the same item.

---

- **The Mebane Mills Loft Community Development Block Grant (CDBG) Special Revenue Fund** – This fund is used to account for all block grant funds expended for the renovation of the old Dixie Yarns Building into subsidized housing.
- **Capital Project Fund** – This fund is used to account for various General Fund capital expenditures that are expected to be completed within one year.





**City of Mebane, North Carolina  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2020**

**Statement B-1**

	<u>Special</u>		<u>Total</u>
	<u>Revenue Fund</u>	<u>Capital Project</u>	<u>Nonmajor</u>
	<u>- CDBG -</u>	<u>Fund - General</u>	<u>Governmental</u>
	<u>Mebane Mills</u>	<u>Fund</u>	<u>Funds</u>
	<u>Loft</u>		
<b>Assets</b>			
Cash and cash equivalents .....	\$ -	\$ 545,165	\$ 545,165
Restricted cash.....	<u>113,158</u>	<u>-</u>	<u>113,158</u>
<b>Total assets.....</b>	<u>\$ 113,158</u>	<u>\$ 545,165</u>	<u>\$ 658,323</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities:</b>			
Accounts payable.....	<u>\$ -</u>	<u>\$ 545,163</u>	<u>\$ 545,163</u>
<b>Total liabilities .....</b>	<u>-</u>	<u>545,163</u>	<u>545,163</u>
<b>Fund balances:</b>			
Restricted			
Economic development.....	113,158	-	113,158
Assigned			
Capital improvements.....	<u>-</u>	<u>2</u>	<u>2</u>
<b>Total fund balances.....</b>	<u>113,158</u>	<u>2</u>	<u>113,160</u>
<b>Total liabilities and fund balances.....</b>	<u>\$ 113,158</u>	<u>\$ 545,165</u>	<u>\$ 658,323</u>

**City of Mebane, North Carolina**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2020**

**Statement B-2**

	<u>Special</u> <u>Revenue</u>		<u>Total</u>
	<u>Fund - CDBG -</u>	<u>Capital</u>	<u>Nonmajor</u>
	<u>Mebane Mills</u>	<u>Project Fund -</u>	<u>Governmental</u>
	<u>Loft</u>	<u>General Fund</u>	<u>Funds</u>
<b>Revenues</b>			
Program revenue.....	\$ 10,689	\$ -	\$ 10,689
Interest earnings.....	4,287	-	4,287
Impact Alamance grant.....	-	-	-
<b>Total revenues.....</b>	<u>14,976</u>	<u>-</u>	<u>14,976</u>
<b>Expenditures</b>			
Capital outlay - other.....	-	1,949,688	1,949,688
Capital outlay - equipment.....	-	-	-
<b>Total expenditures.....</b>	<u>-</u>	<u>1,949,688</u>	<u>1,949,688</u>
<b>Excess (deficiency) of revenues</b>			
<b>over expenditures</b>	<u>14,976</u>	<u>(1,949,688)</u>	<u>(1,934,712)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers from other funds.....	-	827,566	827,566
Transfers to other funds.....	-	-	-
Appropriated fund balance.....	-	-	-
<b>Total Other Financing Sources (Uses).....</b>	<u>-</u>	<u>827,566</u>	<u>827,566</u>
Net change in fund balances.....	14,976	(1,122,122)	(1,107,146)
Fund balances - beginning.....	98,182	1,122,124	1,220,306
<b>Fund balances - ending.....</b>	<u>\$ 113,158</u>	<u>\$ 2</u>	<u>\$ 113,160</u>

**City of Mebane, North Carolina**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Special Revenue Fund - CDBG - Mebane Mills Loft**  
**From Inception and For the Year Ended June 30, 2020** **Statement B-3**

	<u>Authorization</u>	<u>Prior Years</u>	<u>Actual</u>		<u>Variance Positive (Negative)</u>
			<u>Current Year</u>	<u>Total to Date</u>	
<b>Revenues</b>					
CDBG.....	\$ 250,000	\$ 250,000	\$ -	\$ 250,000	\$ -
Program revenue- principal receipts.....	-	65,696	10,689	76,385	76,385
Program revenue- interest receipts.....	-	31,858	3,237	35,095	35,095
Investment earnings.....	-	628	1,050	1,678	1,678
<b>Total revenues.....</b>	<u>250,000</u>	<u>348,182</u>	<u>14,976</u>	<u>363,158</u>	<u>113,158</u>
<b>Expenditures</b>					
Pedestrian improvements.....	56,700	56,700	-	56,700	-
Historic preservation.....	145,645	145,645	-	145,645	-
Other activities.....	27,655	27,655	-	27,655	-
Administration.....	20,000	20,000	-	20,000	-
<b>Total expenditures.....</b>	<u>250,000</u>	<u>250,000</u>	<u>-</u>	<u>250,000</u>	<u>-</u>
<b>Revenue over (under) expenditures.....</b>	<u>-</u>	<u>98,182</u>	<u>14,976</u>	<u>113,158</u>	<u>113,158</u>
Net change in fund balance.....	\$ <u>-</u>	\$ <u>98,182</u>	14,976	\$ <u>113,158</u>	\$ <u>113,158</u>
Fund balance, July 1.....			98,182		
<b>Fund balance, June 30.....</b>			<u>\$ 113,158</u>		

City of Mebane, North Carolina  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Capital Project Fund - General Fund**  
**For the Year Ended June 30, 2020** **Statement B-4**

	<u>Budget</u>		<u>Variance</u>	
	<u>Authorization</u>	<u>Actual</u>	<u>Positive</u>	<u>2019 Actual</u>
			<u>(Negative)</u>	
<b>Revenues</b>				
Impact Alamance Grant- Cates Farm.....	\$ -	\$ -	\$ -	\$ 250,000
<b>Total revenues.....</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>250,000</u>
<b>Expenditures</b>				
Art.....	35,730	18,090	17,640	4,270
Holt St Greenway.....	1,223,470	29,089	1,194,381	-
Bike and Ped maintenance.....	53,700	6,662	47,038	-
Miscellaneous contracted services.....	-	-	-	-
3rd Street Alleyway- drainage maint.....	150,000	121,575	28,425	-
Streets maintenance.....	-	1,067,980	(1,067,980)	-
Streets capital construction.....	1,144,044	-	1,144,044	-
Sidewalk construction.....	316,864	253,313	63,551	151,536
Public works vehicles.....	363,781	361,041	2,740	-
Police capital equipment.....	-	-	-	469,430
Fire vehicles.....	88,438	88,438	-	-
Capital Outlay - Cates Farm Park.....	309,461	3,500	305,961	2,640
<b>Total expenditures.....</b>	<u>3,685,488</u>	<u>1,949,688</u>	<u>1,735,800</u>	<u>627,876</u>
<b>Revenue over (under) expenditures.....</b>	<u>(3,685,488)</u>	<u>(1,949,688)</u>	<u>(1,735,800)</u>	<u>(377,876)</u>
<b>Other Financing Sources (Uses)</b>				
Operating transfers in:				
From General Fund for				
capital improvements.....	2,563,366	827,566	1,735,800	1,500,000
Appropriated fund balance.....	1,122,122	-	1,122,122	-
<b>Total other financing sources (uses).....</b>	<u>3,685,488</u>	<u>827,566</u>	<u>2,857,922</u>	<u>1,500,000</u>
<b>Revenues and other sources over (under)</b>				
<b>expenditures and other uses.....</b>	<u>\$ -</u>	<u>(1,122,122)</u>	<u>\$ 1,122,122</u>	<u>1,122,124</u>
Fund balance, July 1.....		1,122,124		-
<b>Fund balance, June 30.....</b>		<u>\$ 2</u>		<u>\$ 1,122,124</u>

Intentionally  
Blank Page

Intentionally  
Blank Page

# Proprietary Funds

---

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the government's board is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the government's board has decided that periodic determination of net income is appropriate for accountability purposes.

---

- **Water and Sewer Fund** – This fund is used to account for the operations of the City's water and sewer system.
- **System Development Capital Reserve Fund** – This fund is specifically dedicated to setting aside financial resources for long term or large-scale capital projects for the proprietary fund. Revenue generated from system development fees are used as a funding source.
- **Utility – Capital Project Fund** – This fund is used to account for various Utility capital expenditures that are expected to be completed within one year.
- **WRRF Upgrade – Capital Project Fund** – This fund is used to account for the construction upgrade of the City's water resource recovery facility.





**City of Mebane, North Carolina**  
**Comparative Statement of Net Position**  
**Proprietary Funds**  
**June 30, 2020 and 2019**

**Statement C-1**

	<u>June 30, 2020</u>	<u>June 30, 2019</u>
<b>Assets</b>		
Current assets:		
Cash and equivalents.....	\$ 7,586,901	\$ 8,102,532
Restricted cash.....	1,573,791	1,132,304
Accounts Receivable, net - billed.....	543,920	558,934
Accounts Receivable, net - unbilled.....	288,958	243,547
Other receivables.....	2,855	1,049
Due from other governments.....	-	-
Prepaid items.....	-	-
Total current assets.....	<u>9,996,425</u>	<u>10,038,366</u>
Non-current assets:		
Capital assets:		
Land and other non-depreciable assets.....	877,922	648,757
Other capital assets, net of depreciation.....	<u>51,843,353</u>	<u>46,565,569</u>
Total capital assets.....	<u>52,721,275</u>	<u>47,214,326</u>
Total non-current assets.....	<u>52,721,275</u>	<u>47,214,326</u>
<b>Total assets.....</b>	<b><u>62,717,700</u></b>	<b><u>57,252,692</u></b>
<b>Deferred outflows of resources.....</b>	<b><u>692,831</u></b>	<b><u>525,612</u></b>
<b>Total assets and deferred outflows of resources.....</b>	<b><u>\$ 63,410,531</u></b>	<b><u>\$ 57,778,304</u></b>
<b>Liabilities</b>		
Current liabilities:		
Accounts payable and accrued liabilities.....	\$ 583,206	\$ 241,867
Accrued interest payable.....	40,063	43,700
Due to other governments.....	-	191,461
Payable from restricted assets.....	602,881	545,696
Compensated absences.....	68,558	51,816
Long-term debt - current.....	<u>758,542</u>	<u>751,542</u>
Total current liabilities.....	<u>2,053,250</u>	<u>1,826,082</u>
Noncurrent liabilities:		
Compensated absences.....	7,518	16,738
Net pension liability.....	405,087	332,379
Other postemployment benefits.....	1,061,570	819,539
Long-term debt - noncurrent.....	<u>6,725,492</u>	<u>7,484,034</u>
Total noncurrent liabilities.....	<u>8,199,667</u>	<u>8,652,690</u>
<b>Total liabilities.....</b>	<b><u>10,252,917</u></b>	<b><u>10,478,772</u></b>
<b>Deferred inflows of resources.....</b>	<b>111,730</b>	<b>114,256</b>
<b>Net Position</b>		
Net investment in capital assets.....	45,237,242	38,984,945
Restricted for future system development.....	970,910	586,608
Unrestricted .....	<u>6,837,732</u>	<u>7,619,918</u>
<b>Total net position.....</b>	<b><u>53,045,884</u></b>	<b><u>47,191,471</u></b>
<b>Total liabilities, deferred outflows of resources, and net position.....</b>	<b><u>\$ 63,410,531</u></b>	<b><u>\$ 57,784,499</u></b>

**City of Mebane, North Carolina**  
**Combining Statement of Net Position**  
**Proprietary Funds - By Subfund**  
**June 30, 2020**

**Statement C-2**

	<u>Operating</u> <u>Fund</u>	<u>System</u> <u>Development</u> <u>Capital</u> <u>Reserve Fund</u>	<u>Capital</u> <u>Project Fund -</u> <u>Utility</u>	<u>WRRF</u> <u>Upgrade</u> <u>Capital</u> <u>Project Fund</u>	<u>Total</u>
<b>Assets</b>					
Current assets:					
Cash and equivalents.....	\$ 6,408,924	\$ -	\$ 708,576	\$ 469,401	\$ 7,586,901
Restricted cash.....	602,881	970,910	-	-	1,573,791
Accounts receivable, net - billed.....	543,920	-	-	-	543,920
Accounts receivable, net - unbilled.....	288,958	-	-	-	288,958
Other receivables.....	2,855	-	-	-	2,855
Due from other governments.....	-	-	-	-	-
Prepaid items.....	-	-	-	-	-
Non-capital eliminations.....	510,821	-	(510,821)	-	-
<b>Total current assets.....</b>	<b>8,358,359</b>	<b>970,910</b>	<b>197,755</b>	<b>469,401</b>	<b>9,996,425</b>
Non-current assets:					
Capital assets:					
Land and other non-depreciable assets.....	877,922	-	-	-	877,922
Other capital assets, net of depreciation.....	51,843,353	-	-	-	51,843,353
<b>Total capital assets.....</b>	<b>52,721,275</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>52,721,275</b>
<b>Total non-current assets.....</b>	<b>52,721,275</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>52,721,275</b>
<b>Total assets.....</b>	<b>61,079,634</b>	<b>970,910</b>	<b>197,755</b>	<b>469,401</b>	<b>62,717,700</b>
<b>Deferred outflows of resources.....</b>	<b>692,831</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>692,831</b>
<b>Total assets and deferred outflows</b> <b>of resources.....</b>	<b>\$ 61,772,465</b>	<b>\$ 970,910</b>	<b>\$ 197,755</b>	<b>\$ 469,401</b>	<b>\$ 63,410,531</b>
<b>Liabilities</b>					
Current liabilities:					
Accounts payable and accrued liabilities.....	\$ 557,953	\$ -	\$ -	\$ 25,253	\$ 583,206
Accrued interest payable.....	40,063	-	-	-	40,063
Due to other governments.....	-	-	-	-	-
Payable from restricted assets.....	602,881	-	-	-	602,881
Compensated absences.....	68,558	-	-	-	68,558
Long-term debt - current.....	758,542	-	-	-	758,542
<b>Total current liabilities.....</b>	<b>2,027,997</b>	<b>-</b>	<b>-</b>	<b>25,253</b>	<b>2,053,250</b>
Noncurrent liabilities:					
Compensated absences.....	7,518	-	-	-	7,518
Net pension liability.....	405,087	-	-	-	405,087
Other postemployment benefits.....	1,061,570	-	-	-	1,061,570
Long-term debt - noncurrent.....	6,725,492	-	-	-	6,725,492
<b>Total noncurrent liabilities.....</b>	<b>8,199,667</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,199,667</b>
<b>Total liabilities.....</b>	<b>10,227,664</b>	<b>-</b>	<b>-</b>	<b>25,253</b>	<b>10,252,917</b>
<b>Deferred inflows of resources.....</b>	<b>111,730</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>111,730</b>
<b>Net Position</b>					
Net investment in capital assets.....	45,237,242	-	-	-	45,237,242
Restricted for future system development.....	-	970,910	-	-	970,910
Unrestricted .....	6,195,829	-	197,755	444,148	6,837,732
<b>Total net position.....</b>	<b>51,433,071</b>	<b>970,910</b>	<b>197,755</b>	<b>444,148</b>	<b>53,045,884</b>
<b>Total liabilities, deferred outflows</b> <b>of resources, and net position.....</b>	<b>\$ 61,772,465</b>	<b>\$ 970,910</b>	<b>\$ 197,755</b>	<b>\$ 469,401</b>	<b>\$ 63,410,531</b>

**City of Mebane, North Carolina**  
**Combining Schedule of Revenues, Expenses, and Changes in Net Position**  
**Proprietary Funds - By Subfund**  
**June 30, 2020**

**Statement C-3**

	<u>Operating</u> <u>Fund</u>	<u>System</u> <u>Development</u> <u>Capital</u> <u>Reserve Fund</u>	<u>Capital</u> <u>Project Fund -</u> <u>Utility</u>	<u>WRRF</u> <u>Upgrade</u> <u>Capital</u> <u>Project Fund</u>	<u>Eliminations</u>	<u>Total</u>
<b>Operating Revenues</b>						
Charges for services.....	\$ 6,119,414	\$ -	\$ -	\$ -	\$ -	\$ 6,119,414
Water and sewer taps.....	12,400	-	-	-	-	12,400
Connection fees.....	86,330	902,521	-	-	-	988,851
Miscellaneous.....	523,952	-	-	-	-	523,952
<b>Total operating revenues.....</b>	<b>6,742,096</b>	<b>902,521</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,644,617</b>
<b>Operating Expenses</b>						
Administration, meters and billing.....	838,178	-	-	-	-	838,178
Utility maintenance.....	2,466,408	-	-	-	-	2,466,408
Engineering.....	246,565	-	-	-	-	246,565
Water resource recovery facility.....	2,084,102	-	-	-	-	2,084,102
Non-departmental.....	11,111	-	-	-	-	11,111
Depreciation.....	1,551,766	-	-	-	-	1,551,766
<b>Total operating expenses.....</b>	<b>7,198,130</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,198,130</b>
<b>Operating income (loss).....</b>	<b>(456,034)</b>	<b>902,521</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>446,487</b>
<b>Nonoperating revenues (expenses)</b>						
Interest and investment revenue.....	79,501	9,701	-	-	-	89,202
Other.....	16,655	-	-	-	-	16,655
Interest expense.....	(100,206)	-	-	-	-	(100,206)
Amortization of bonds.....	-	-	-	-	-	-
<b>Total nonoperating</b> <b>revenues (expenses).....</b>	<b>(4,050)</b>	<b>9,701</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,651</b>
Income (loss) before						
contributions and transfers.....	(460,084)	912,222	-	-	-	452,138
Capital contributions.....	5,400,880	-	-	-	-	5,400,880
Expense transfer from projects.....	1,360,505	-	(1,221,653)	(138,852)	-	-
Transfers in.....	1,395	-	527,920	-	(527,920)	1,395
Transfers out.....	-	(527,920)	-	-	527,920	-
Change in net position.....	6,302,696	384,302	(693,733)	(138,852)	-	5,854,413
Total net position - beginning.....	45,130,375	586,608	891,488	583,000	-	47,191,471
<b>Total net position - ending.....</b>	<b>\$ 51,433,071</b>	<b>\$ 970,910</b>	<b>\$ 197,755</b>	<b>\$ 444,148</b>	<b>\$ -</b>	<b>\$ 53,045,884</b>

**City of Mebane, North Carolina**  
**Schedule of Revenues and Expenditures - Budget to Actual**  
**Water and Sewer Fund**  
**For the Fiscal Year Ended June 30, 2020**  
**(With Comparative Totals for the Fiscal Year Ended June 30, 2019)**

**Statement C-4**

	<b>2020</b>		<u>Variance</u>	<b>2019 Actual</b>
	<u>Budget</u>	<u>Actual</u>	<u>Positive</u> <u>(Negative)</u>	
<b>Revenues</b>				
<b>Charges for services:</b>				
Water sales.....	\$	\$ 2,987,707	\$	\$ 2,914,079
Sewer charges.....		3,094,179		2,839,163
Water and sewer taps.....		12,400		35,470
Total.....	<u>6,160,520</u>	<u>6,094,286</u>	<u>(66,234)</u>	<u>5,788,712</u>
<b>Other operating revenues:</b>				
Other operating revenues.....		610,285		574,289
Total.....	<u>317,250</u>	<u>610,285</u>	<u>293,035</u>	<u>574,289</u>
<b>Other nonoperating revenues:</b>				
Other.....		16,655		75,489
Interest and investment earnings.....		79,501		60,554
Total.....	<u>49,000</u>	<u>96,156</u>	<u>47,156</u>	<u>136,043</u>
<b>Total revenues.....</b>	<b><u>6,526,770</u></b>	<b><u>6,800,727</u></b>	<b><u>273,957</u></b>	<b><u>6,499,044</u></b>
<b>Expenditures</b>				
<b>Administration, meters and billing:</b>				
Salaries and employee benefits.....		673,566		650,530
Supplies.....		23,621		49,385
Other operating expenditures.....		134,557		79,480
Total.....	<u>972,040</u>	<u>831,744</u>	<u>140,296</u>	<u>779,395</u>
<b>Utility maintenance:</b>				
Salaries and employee benefits.....		883,543		767,803
Chemicals.....		95,100		80,201
Supplies.....		110,486		99,469
Maintenance.....		195,843		130,733
Purchases of water .....		780,621		642,444
Highway 119 project expenses.....		-		-
Other operating expenditures.....		311,473		360,120
Total.....	<u>2,927,141</u>	<u>2,377,066</u>	<u>550,075</u>	<u>2,080,770</u>
<b>Engineering:</b>				
City Engineer contracted services.....		38,267		67,052
Other operating expenditures.....		208,298		171,529
Total.....	<u>273,280</u>	<u>246,565</u>	<u>26,715</u>	<u>238,581</u>

City of Mebane, North Carolina  
 Schedule of Revenues and Expenditures - Budget to Actual  
 Water and Sewer Fund  
 For the Fiscal Year Ended June 30, 2020  
 (With Comparative Totals for the Fiscal Year Ended June 30, 2019)

Statement C-4

	2020		Variance	2019 Actual
	Budget	Actual	Positive (Negative)	
<b>Expenditures (continued)</b>				
<b>Water resource recovery facility:</b>				
Salaries and employee benefits.....		\$ 690,736		\$ 701,958
Chemicals.....		82,754		118,572
Supplies.....		36,813		52,181
Maintenance.....		460,814		458,962
Other operating expenditures.....		245,428		217,481
Total.....	<u>1,675,521</u>	<u>1,516,545</u>	<u>158,976</u>	<u>1,549,154</u>
<b>Non-departmental:</b>				
Other operating expenditures.....		11,111		11,498
Total.....	<u>62,000</u>	<u>11,111</u>	<u>50,889</u>	<u>11,498</u>
<b>Debt Service:</b>				
Principal Retirement.....	977,877	751,542	226,335	744,142
Interest and other charges.....	243,843	103,843	140,000	116,321
Total.....	<u>1,221,720</u>	<u>855,385</u>	<u>366,335</u>	<u>860,463</u>
<b>Capital outlay:</b>				
Miscellaneous water.....	898,148	709,605	188,543	663,496
Miscellaneous sewer.....	204,000	106,391	97,609	64,307
Total.....	<u>1,102,148</u>	<u>815,996</u>	<u>286,152</u>	<u>727,803</u>
<b>Total expenditures.....</b>	<u>8,233,850</u>	<u>6,654,412</u>	<u>1,579,438</u>	<u>6,247,664</u>
<b>Excess (deficiency) of revenues over expenditures.....</b>	<u>(1,707,080)</u>	<u>146,315</u>	<u>1,853,395</u>	<u>251,380</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in.....	-	-	-	-
Transfers out.....	-	-	-	(1,650,932)
<b>Total other financing sources (uses).....</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,650,932)</u>
Fund balance appropriated.....	<u>1,707,080</u>	<u>-</u>	<u>(1,707,080)</u>	<u>-</u>
<b>Revenues and other sources over expenditures and other uses.....</b>	<u>\$ -</u>	<u>\$ 146,315</u>	<u>\$ 146,315</u>	<u>\$ (1,399,552)</u>

**City of Mebane, North Carolina**  
**Schedule of Revenues and Expenditures - Budget to Actual**  
**Water and Sewer Fund**  
**For the Fiscal Year Ended June 30, 2020**  
**(With Comparative Totals for the Fiscal Year Ended June 30, 2019)**

**Statement C-4**

	<u>2020</u>		<u>Variance</u>	
	<u>Budget</u>	<u>Actual</u>	<u>Positive</u>	<u>2019 Actual</u>
			<u>(Negative)</u>	
<b>Reconciliation from budgetary basis (modified accrual) to full accrual:</b>				
<b>Revenues and other sources over expenditures and other uses.....</b>		\$ 146,315		\$ (1,399,552)
<b>Reconciling items:</b>				
Principal retirement.....		751,542		744,142
Capital outlays.....		815,996		727,803
Increase (decrease) in receivable allowance.....		(7,881)		(5,975)
Increase (decrease) in unbilled receivables.....		45,411		4,970
(Increase) decrease in accrued interest payable.....		3,637		3,788
(Increase) decrease in vacation pay.....		(7,522)		(3,504)
Increase (decrease) in deferred outflows of resources - pensions.....		(508)		177,351
(Increase) decrease in net pension liability.....		(72,708)		(125,308)
(Increase) decrease in deferred inflows of resources - pensions.....		1,369		4,884
Increase (decrease) in deferred outflows of resources - OPEB.....		167,727		5,132
(Increase) decrease in deferred inflows of resources - OPEB.....		1,157		(38,820)
(Increase) decrease in OPEB liability.....		(242,031)		(20,249)
Depreciation.....		(1,551,766)		(1,488,275)
Amortization of deferred loss on refunding.....		-		(6,840)
Capital contributions.....		5,400,880		226,820
Interest income from Water and Sewer Capital Project Funds.....		9,701		2,782
Capital asset transfers from other funds.....		1,394		625,234
Restricted income from System Development Capital Reserve Fund.....		902,521		633,826
Net Transfers to (from) Capital Project funds.....		(510,821)		587,612
Total reconciling items.....		<u>5,708,098</u>		<u>2,055,373</u>
<b>Change in net position.....</b>		<u>\$ 5,854,413</u>		<u>\$ 655,821</u>

**City of Mebane, North Carolina**  
**Schedule of Revenues and Expenditures - Budget to Actual**  
**System Development Capital Reserve Fund**  
**For the Fiscal Year Ended June 30, 2020**  
**(With Comparative Totals for the Fiscal Year Ended June 30, 2019)** **Statement C-5**

	<u>2020</u>		<u>Variance</u>	<u>2019 Actual</u>
	<u>Budget</u>	<u>Actual</u>	<u>Positive</u> <u>(Negative)</u>	
<b>Revenues</b>				
<b>Charges for services:</b>				
System Development Fees- Water.....	\$	\$ 238,192	\$	\$ 567,176
System Development Fees- Sewer.....		664,329		66,650
Total.....	<u>480,000</u>	<u>902,521</u>	<u>422,521</u>	<u>633,826</u>
<b>Other nonoperating revenues:</b>				
Interest and investment earnings.....	-	9,701		2,782
Total.....	<u>-</u>	<u>9,701</u>	<u>9,701</u>	<u>2,782</u>
<b>Total revenues.....</b>	<u>480,000</u>	<u>912,222</u>	<u>432,222</u>	<u>636,608</u>
<b>Excess (deficiency) of revenues</b>				
<b>over expenditures.....</b>	<u>480,000</u>	<u>912,222</u>	<u>432,222</u>	<u>636,608</u>
<b>Other Financing Sources (Uses)</b>				
Transfers to other funds:				
Utility Capital Project Fund.....	(527,920)	(527,920)	-	(50,000)
Appropriated fund balance.....	47,920	-	(47,920)	-
<b>Total other financing sources (uses).....</b>	<u>(480,000)</u>	<u>(527,920)</u>	<u>(47,920)</u>	<u>(50,000)</u>
<b>Revenues and other sources over</b>				
<b>expenditures and other uses.....</b>	<u>\$ -</u>	<u>\$ 384,302</u>	<u>\$ 384,302</u>	<u>\$ 586,608</u>

**City of Mebane, North Carolina**  
**Schedule of Revenues and Expenditures - Budget to Actual**  
**Capital Project Fund - Utility**  
**For the Fiscal Year Ended June 30, 2020**  
**(With Comparative Totals for the Fiscal Year Ended June 30, 2019)** **Statement C-6**

	<u>2020</u>		<u>Variance</u>	<u>2019 Actual</u>
	<u>Budget</u>	<u>Actual</u>	<u>Positive</u> <u>(Negative)</u>	
<b>Expenditures</b>				
Oversizing sewer lines.....	\$	\$ 695,399	\$	\$ 20,000
Meter changeout project.....		510,821		495,388
Effluent outfall.....		-		-
WRRF floodwall.....		-		6,195
<b>Total expenditures.....</b>	<u>1,357,920</u>	<u>1,206,220</u>	<u>151,700</u>	<u>521,583</u>
<b>Excess (deficiency) of revenues over expenditures.....</b>				
	<u>(1,357,920)</u>	<u>(1,206,220)</u>	<u>151,700</u>	<u>(521,583)</u>
<b>Other Financing Sources (Uses)</b>				
Operating transfers in (out):				
From Water and Sewer Fund for utility capital improvements.....	-	-	-	500,000
From Utility Capital Reserve Fund for utility capital improvements.....	527,920	527,920	-	50,000
To Water and Sewer Fund for current expenditures.....	-	-	-	(495,388)
Appropriated fund balance.....	<u>830,000</u>	<u>-</u>	<u>(830,000)</u>	<u>-</u>
<b>Total other financing sources (uses).....</b>	<u>1,357,920</u>	<u>527,920</u>	<u>(830,000)</u>	<u>54,612</u>
<b>Revenues and other sources over (under) expenditures and other uses.....</b>				
	<u>\$ -</u>	<u>\$ (678,300)</u>	<u>\$ (678,300)</u>	<u>\$ (466,971)</u>



City of Mebane, North Carolina  
 Schedule of Revenues and Expenditures - Budget and Actual (Non - GAAP)  
 WRRF Upgrade Capital Project Fund  
 From Inception and For the Year Ended June 30, 2020

Statement C-7

	<u>Actual</u>				<u>Variance</u>
	<u>Authorization</u>	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Positive</u> <u>(Negative)</u>
<b>Expenditures</b>					
Professional services.....	\$ 27,000	\$ -	\$ -	\$ -	\$ 27,000
Design and engineering.....	530,000	-	138,852	138,852	391,148
Contingency.....	26,000	-	-	-	26,000
<b>Total expenditures.....</b>	<u>583,000</u>	<u>-</u>	<u>138,852</u>	<u>138,852</u>	<u>444,148</u>
<b>Revenue over (under) expenditures.....</b>	<u>(583,000)</u>	<u>-</u>	<u>(138,852)</u>	<u>(138,852)</u>	<u>444,148</u>
<b>Other Financing Sources (Uses)</b>					
Operating transfers in:					
From Water and Sewer Fund for					
utility capital improvements.....	<u>583,000</u>	<u>583,000</u>	<u>-</u>	<u>583,000</u>	<u>-</u>
Total other financing sources (uses).....	<u>583,000</u>	<u>583,000</u>	<u>-</u>	<u>583,000</u>	<u>-</u>
<b>Revenues and other sources over (under)</b>					
<b>expenditures and other uses.....</b>	<u>\$ -</u>	<u>\$ 583,000</u>	<u>\$ (138,852)</u>	<u>\$ 444,148</u>	<u>\$ 444,148</u>

Intentionally  
Blank Page

# Additional Financial Data

---

This section contains additional information on property taxes and interfund transfers.

---

- **Schedule of Ad Valorem Taxes Receivable**
- **Analysis of Current Tax Levy**
- **Schedule of Ten Largest Taxpayers**



**City of Mebane, North Carolina**  
**Schedule of Ad Valorem Taxes Receivable**  
**June 30, 2020**

**Schedule D-1**

<u>Fiscal Year</u>	<u>Uncollected</u> <u>Balance</u> <u>6/30/2019</u>	<u>Additions</u>	<u>Collections</u> <u>and Credits</u>	<u>Uncollected</u> <u>Balance</u> <u>6/30/2020</u>
2019-2020.....	\$ -	\$ 10,854,564	\$ 10,817,844	\$ 36,720
2018-2019.....	56,253	-	24,025	32,228
2017-2018.....	8,198	-	4,276	3,922
2016-2017.....	4,641	-	1,220	3,421
2015-2016.....	6,663	-	1,590	5,073
2014-2015.....	5,364	-	1,736	3,628
2013-2014.....	6,310	-	1,252	5,058
2012-2013.....	6,347	-	536	5,811
2011-2012.....	5,236	-	503	4,733
2010-2011.....	9,130	-	2,526	6,604
2009-2010.....	6,012	-	6,012	-
	<u>\$ 114,154</u>	<u>\$ 10,854,564</u>	<u>\$ 10,861,520</u>	107,198
Less: Allowance for uncollectible accounts (General Fund).....				<u>12,665</u>
<b>Ad valorem taxes receivable - net.....</b>				<u>\$ 94,533</u>
<b>Reconciliation with revenues:</b>				
Ad valorem taxes - General Fund.....				\$ 10,897,067
Add (subtract):				
Penalties and interest, net of discounts.....				(8,121)
Amount written off for tax year 2009-2010.....				6,012
Refunds and other adjustments.....				(33,438)
<b>Total collections and credits.....</b>				<u>\$ 10,861,520</u>

**City of Mebane, North Carolina  
 Analysis of Current Tax Levy  
 City - Wide Levy  
 For the Fiscal Year Ended June 30, 2020**

**Schedule D-2**

	<u>City - Wide</u>			<u>Total Levy</u>	
	<u>Total Property Valuation</u>	<u>Rate</u>	<u>Amount of Levy</u>	<u>Property Excluding Registered Motor Vehicles</u>	<u>Registered Motor Vehicles</u>
<b>Tax levy:</b>					
Real property .....	\$ 1,627,662,514	0.47	\$ 7,650,014	\$ 7,650,014	\$ -
Personal property .....	648,540,774	0.47	3,048,142	2,326,942	721,200
Public service companies.....	<u>19,264,439</u>	0.47	<u>90,543</u>	<u>90,543</u>	<u>-</u>
Subtotals.....	<u>2,295,467,727</u>		<u>10,788,699</u>	<u>10,067,499</u>	<u>721,200</u>
Less: Homestead exemptions.....	<u>(243,533)</u>	0.47	<u>(1,145)</u>	<u>(1,145)</u>	<u>-</u>
<b>Totals.....</b>	<b><u>\$ 2,295,224,194</u></b>		<b>10,787,554</b>	<b>10,066,354</b>	<b>721,200</b>
Advertising, interest cost and late filing fees.....			<u>29,770</u>	<u>29,770</u>	<u>-</u>
Gross levy.....			<u>10,817,324</u>	<u>10,096,124</u>	<u>721,200</u>
Release and adjustments.....			<u>37,240</u>	<u>37,240</u>	<u>-</u>
Net levy.....			<u>10,854,564</u>	<u>10,133,364</u>	<u>721,200</u>
Uncollected taxes at June 30, 2020.....			<u>36,720</u>	<u>33,910</u>	<u>2,810</u>
<b>Current year taxes collected.....</b>			<b><u>\$ 10,817,844</u></b>	<b><u>\$ 10,099,454</u></b>	<b><u>\$ 718,390</u></b>
<b>Current levy collection percentage.....</b>			<b><u>99.66%</u></b>	<b><u>99.67%</u></b>	<b><u>99.61%</u></b>

**City of Mebane, North Carolina**  
**Analysis of Current Tax Levy**  
**City - Wide Levy**  
**For the Fiscal Year Ended June 30, 2020**

**Schedule D-3**

**Secondary Market Disclosures:**

Assessed Valuation:

Assessment Ratio (Note 1).....		100%
	<u>Current Year Rate</u>	<u>Prior Year Rate</u>
Real Property.....	\$ 1,627,662,516	\$ -
Personal Property.....	627,236,944	21,303,830
Public service companies (Note 2).....	19,264,439	-
Total Assessed Valuation.....	<u>2,274,163,899</u>	<u>21,303,830</u>
Tax Rate per \$100.....	<u>0.47</u>	<u>0.47</u>
Levy.....	<u>10,688,570</u>	<u>100,129</u>
		<u>\$ 10,788,699</u>

Note 1: Percentage of appraised value has been established by statute.

Note 2: Valuation of railroads, telephone companies and other utilities as determined by the North Carolina Property Tax Commission.

**City of Mebane, North Carolina  
 Ten Largest Taxpayers  
 For the Fiscal Year Ended June 30, 2020**

**Schedule D-4**

<u>Name</u>	<u>Type of Enterprise</u>	<u>Assessed Valuation</u>	<u>Tax Levy</u>	<u>Percentage of Total Assessed Valuation</u>
GKN Automotive				
Components.....	Auto Components Manufacturing.....	\$ 115,609,734	\$ 543,366	5.04%
Wal-Mart.....	Retail.....	94,423,751	\$ 443,792	4.11%
Liggett Group - One Hundred				
Maple, LLC.....	Tobacco Manufacturing.....	73,162,429	\$ 343,863	3.19%
Nypro, Inc. (a Jabil Company).....	Plastics Manufacturing.....	55,612,163	\$ 261,377	2.42%
Tanger Piedmont, LLC.....	Retail.....	43,621,343	\$ 205,020	1.90%
Cambro Manufacturing Co.....	Restaurant Supplier.....	37,321,576	\$ 175,411	1.63%
Keystone at Mebane Oaks, LLC.....	Apartment Complex.....	34,636,522	\$ 162,792	1.51%
Morinaga America Foods, Inc.....	Japanese confectionery.....	32,041,625	\$ 150,596	1.40%
Sandvik, Inc.....	Metal Cutting.....	29,909,160	\$ 140,573	1.30%
Gregory Poole Equipment				
Company.....	Equipment Sales and Leasing.....	29,372,478	\$ 138,051	1.28%
		<u>\$ 545,710,781</u>	<u>\$ 2,564,842</u>	<u>23.78%</u>



Intentionally  
Blank Page



# Statistical Section

---

This part of the City of Mebane's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information say about the government's overall financial health.

---

- **Financial Trends** - These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.
- **Revenue Capacity** - These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.
- **Debt Capacity** - These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.
- **Demographic and Economic Information** - These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.
- **Operating Information** - These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.

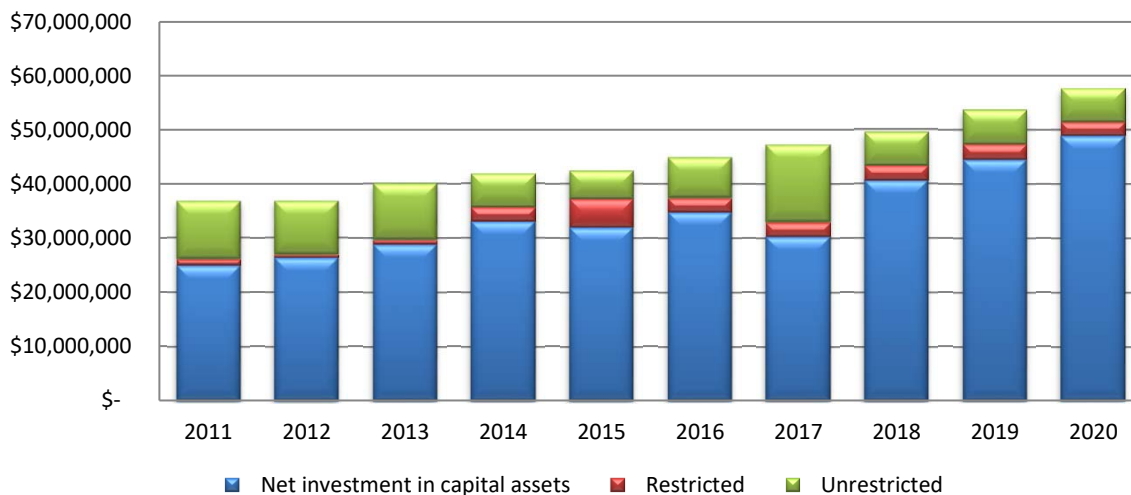
**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial report for the relevant year.

**City of Mebane, North Carolina**  
**Net Position by Component**  
**Last Ten Fiscal Years**  
**(Accrual Basis of Accounting)**

**Table 1**  
**Page 1 of 2**

	<b>Fiscal Year Ending June 30,</b>				
	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
<b>Governmental activities</b>					
Net investment in capital assets.....	\$ 24,920,842	\$ 26,347,904	\$ 28,863,807	\$ 33,039,857	\$ 32,011,821
Restricted.....	1,110,038	497,614	755,213	2,594,241	5,225,747
Unrestricted.....	<u>10,682,320</u>	<u>9,863,083</u>	<u>10,432,825</u>	<u>6,195,064</u>	<u>5,185,319</u>
<b>Total governmental activities net position.....</b>	<b><u>\$ 36,713,200</u></b>	<b><u>\$ 36,708,601</u></b>	<b><u>\$ 40,051,845</u></b>	<b><u>\$ 41,829,162</u></b>	<b><u>\$ 42,422,887</u></b>
<b>Business-type activities</b>					
Net investment in capital assets.....	\$ 25,132,355	\$ 25,760,951	\$ 29,700,671	\$ 31,622,606	\$ 33,155,614
Restricted.....	-	-	-	-	-
Unrestricted.....	<u>9,154,905</u>	<u>10,903,051</u>	<u>8,348,062</u>	<u>6,415,219</u>	<u>5,635,431</u>
<b>Total business-type activities net position.....</b>	<b><u>\$ 34,287,260</u></b>	<b><u>\$ 36,664,002</u></b>	<b><u>\$ 38,048,733</u></b>	<b><u>\$ 38,037,825</u></b>	<b><u>\$ 38,791,045</u></b>
<b>Primary government</b>					
Net investment in capital assets.....	\$ 50,053,197	\$ 52,108,855	\$ 58,564,478	\$ 64,662,463	\$ 65,167,435
Restricted.....	1,110,038	497,614	755,213	2,594,241	5,225,747
Unrestricted.....	<u>19,837,225</u>	<u>20,766,134</u>	<u>18,780,887</u>	<u>12,610,283</u>	<u>10,820,750</u>
<b>Total primary government activities net position.....</b>	<b><u>\$ 71,000,460</u></b>	<b><u>\$ 73,372,603</u></b>	<b><u>\$ 78,100,578</u></b>	<b><u>\$ 79,866,987</u></b>	<b><u>\$ 81,213,932</u></b>

**Governmental Activities - Net Assets by Component**



**City of Mebane, North Carolina**  
**Net Position by Component**  
**Last Ten Fiscal Years**  
**(Accrual Basis of Accounting)**

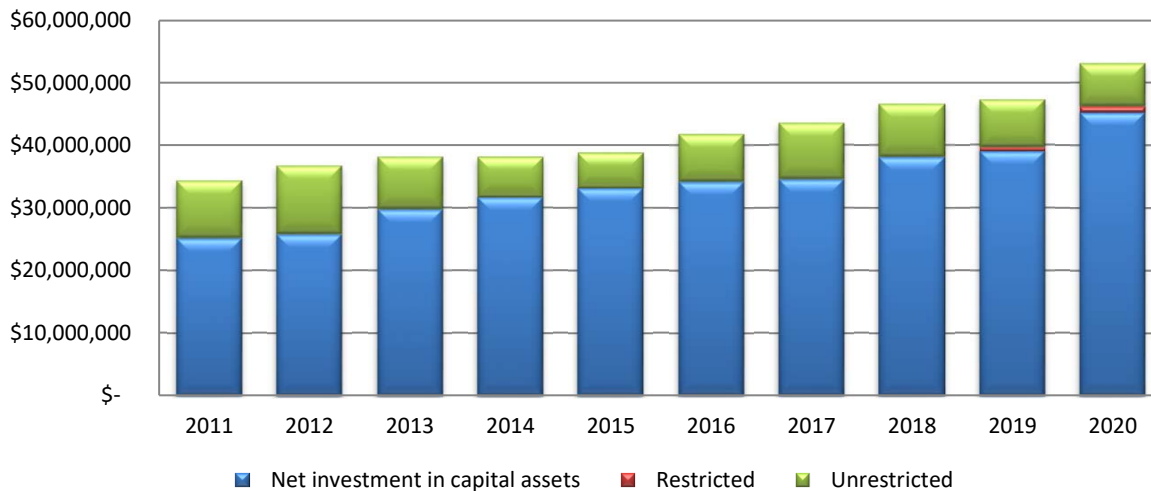
**Table 1**  
**Page 2 of 2**

	<b>Fiscal Year Ending June 30,</b>				
	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
<b>Governmental activities</b>					
Net investment in capital assets.....	\$ 34,801,671	\$ 30,319,096	\$ 40,610,954	\$ 44,539,110	\$ 48,932,506
Restricted.....	2,589,616	2,615,433	2,757,579	2,844,468	2,535,935
Unrestricted.....	7,502,406	14,338,635	6,147,464	6,328,882	6,215,856
<b>Total governmental activities net position.....</b>	<b><u>\$ 44,893,693</u></b>	<b><u>\$ 47,273,164</u></b>	<b><u>\$ 49,515,997</u></b>	<b><u>\$ 53,712,460</u></b>	<b><u>\$ 57,684,297</u></b>
<b>Business-type activities</b>					
Net investment in capital assets.....	\$ 34,178,396	\$ 34,527,281	\$ 38,122,626	\$ 38,984,945	\$ 45,237,242
Restricted.....	-	-	-	586,608	970,910
Unrestricted.....	7,589,047	8,948,578	8,413,024	7,619,918	6,837,732
<b>Total business-type activities net position.....</b>	<b><u>\$ 41,767,443</u></b>	<b><u>\$ 43,475,859</u></b>	<b><u>\$ 46,535,650</u></b>	<b><u>\$ 47,191,471</u></b>	<b><u>\$ 53,045,884</u></b>
<b>Primary government</b>					
Net investment in capital assets.....	\$ 68,980,067	\$ 64,846,377	\$ 78,733,580	\$ 83,524,055	\$ 94,169,748
Restricted.....	2,589,616	2,615,433	2,757,579	3,431,076	3,506,845
Unrestricted.....	15,091,453	23,287,213	14,560,488	13,948,800	13,053,588
<b>Total primary government activities net position.....</b>	<b><u>\$ 86,661,136</u></b>	<b><u>\$ 90,749,023</u></b>	<b><u>\$ 96,051,647</u></b>	<b><u>\$ 100,903,931</u></b>	<b><u>\$ 110,730,181</u></b>

**Notes:**

(1) 2018 includes a prior period restatement of \$2,337,035; 2017 includes a prior period restatement of \$15,099; 2016 includes a prior period restatement of \$545,860; 2015 includes a prior period restatement of \$(531,756); 2011 includes a prior period restatement of \$230,000; 2010 includes a prior period restatement of \$(279,161).

**Business-type Activities - Net Assets by Component**



**City of Mebane, North Carolina**  
**Changes in Net Position**  
**Last Ten Fiscal Years**  
**(Accrual Basis of Accounting)**

**Table 2**  
**(Page 1 of 2)**

	Fiscal Year Ending June 30				
	2011	2012	2013	2014	2015
<b>Expenses</b>					
<b>Governmental activities:</b>					
General government.....	\$ 1,753,985	\$ 1,854,901	\$ 2,143,420	\$ 2,133,862	\$ 2,130,084
Public safety.....	3,863,952	4,107,505	4,571,950	4,400,496	4,929,504
Public works.....	2,800,765	2,802,874	2,879,581	3,887,001	3,848,791
Cultural and recreation.....	1,091,761	1,167,086	1,224,727	1,179,235	1,163,723
Economic and physical development.....	202,085	402,748	207,551	1,137,040	584,532
Interest on long-term debt.....	176,371	150,948	132,923	151,011	178,086
<b>Total governmental activities expenses.....</b>	<b>9,888,919</b>	<b>10,486,062</b>	<b>11,160,152</b>	<b>12,888,645</b>	<b>12,834,720</b>
<b>Business-type activities:</b>					
Water and sewer.....	3,923,837	3,913,101	3,901,404	4,493,195	4,288,957
<b>Total Business-type activities.....</b>	<b>3,923,837</b>	<b>3,913,101</b>	<b>3,901,404</b>	<b>4,493,195</b>	<b>4,288,957</b>
<b>Total primary government expenses.....</b>	<b>13,812,756</b>	<b>14,399,163</b>	<b>15,061,556</b>	<b>17,381,840</b>	<b>17,123,677</b>
<b>Program revenues</b>					
<b>Governmental activities:</b>					
Charges for services:					
General government.....	54,800	58,255	58,381	60,900	45,470
Public safety.....	209,242	104,563	130,897	12,986	13,964
Public works.....	318,183	318,717	316,398	355,012	338,920
Cultural and recreation.....	79,972	75,649	74,518	75,170	77,245
Economic and physical development.....	-	-	-	222,071	287,110
Operating grants and contributions.....	321,016	338,677	397,732	667,594	498,060
Capital grants and contributions.....	1,698,372	858,449	2,013,681	912,272	2,157,849
<b>Total governmental activities program revenue.....</b>	<b>2,681,585</b>	<b>1,754,310</b>	<b>2,991,607</b>	<b>2,306,005</b>	<b>3,418,618</b>
<b>Business-type activities:</b>					
Charges for services.....	3,942,483	4,322,571	4,732,814	5,041,627	5,316,218
Capital grants and contributions.....	471,250	284,300	1,051,250	203,400	196,230
<b>Total business-type activities program revenue.....</b>	<b>4,413,733</b>	<b>4,606,871</b>	<b>5,784,064</b>	<b>5,245,027</b>	<b>5,512,448</b>
<b>Total primary government program revenue.....</b>	<b>7,095,318</b>	<b>6,361,181</b>	<b>8,775,671</b>	<b>7,551,032</b>	<b>8,931,066</b>
<b>Net (Expense)/Revenue</b>					
Governmental activities.....	(7,207,334)	(8,731,752)	(8,168,545)	(10,582,640)	(9,416,102)
Business-type activities.....	489,896	693,770	1,882,660	751,832	1,223,491
<b>Total primary government net expense.....</b>	<b>(6,717,438)</b>	<b>(8,037,982)</b>	<b>(6,285,885)</b>	<b>(9,830,808)</b>	<b>(8,192,611)</b>
<b>General revenues and other changes in net position</b>					
<b>Governmental activities:</b>					
Taxes.....					
Property taxes, levied for general purpose.....	6,805,448	7,376,275	7,640,328	8,054,225	8,572,861
Other taxes.....	2,617,082	2,973,118	3,297,348	3,519,938	4,105,041
Grants and contributions not restricted					
to specific programs.....	4,770	3,045	4,000	7,000	4,500
Unrestricted investment earnings.....	22,532	14,422	11,943	2,096	4,083
Miscellaneous.....	793,917	10,293	40,670	(7,678)	60,600
<i>Special item: Conveyance of land for economic development.....</i>	-	-	-	-	(2,691,591)
Transfers.....	-	(1,650,000)	517,500	784,376	393,092
<b>Total governmental activities.....</b>	<b>10,243,749</b>	<b>8,727,153</b>	<b>11,511,789</b>	<b>12,359,957</b>	<b>10,448,586</b>
<b>Business-type activities:</b>					
Unrestricted investment earnings.....	14,608	31,212	9,706	5,801	259
Miscellaneous.....	6,659	1,760	9,865	15,835	15,559
Transfers.....	-	1,650,000	(517,500)	(784,376)	(393,092)
<b>Total business-type activities.....</b>	<b>21,267</b>	<b>1,682,972</b>	<b>(497,929)</b>	<b>(762,740)</b>	<b>(377,274)</b>
<b>Total primary government.....</b>	<b>10,265,016</b>	<b>10,410,125</b>	<b>11,013,860</b>	<b>11,597,217</b>	<b>10,071,312</b>
<b>Change in Net Position</b>					
Governmental activities.....	3,036,415	(4,599)	3,343,244	1,777,317	1,032,484
Business-type activities.....	511,163	2,376,742	1,384,731	(10,908)	846,217
<b>Change in primary government net position.....</b>	<b>\$ 3,547,578</b>	<b>\$ 2,372,143</b>	<b>\$ 4,727,975</b>	<b>\$ 1,766,409</b>	<b>\$ 1,878,701</b>

**City of Mebane, North Carolina**  
**Changes in Net Position**  
**Last Ten Fiscal Years**  
**(Accrual Basis of Accounting)**

**Table 2**  
**(Page 2 of 2)**

	Fiscal Year Ending June 30				
	2016	2017	2018	2019	2020
<b>Expenses</b>					
<b>Governmental activities:</b>					
General government.....	\$ 2,058,889	\$ 2,023,497	\$ 2,227,259	\$ 2,262,074	\$ 2,508,794
Public safety.....	5,521,196	6,132,593	6,567,770	7,070,899	8,045,419
Public works.....	4,169,363	3,907,270	3,885,804	3,803,467	4,939,677
Cultural and recreation.....	1,288,321	1,195,553	1,301,845	1,900,889	1,677,079
Economic and physical development.....	1,415,831	461,389	1,879,946	1,269,525	2,005,292
Interest on long-term debt.....	156,676	174,166	300,632	281,751	257,803
<b>Total governmental activities expenses.....</b>	<b>14,610,276</b>	<b>13,894,468</b>	<b>16,163,256</b>	<b>16,588,605</b>	<b>19,434,064</b>
<b>Business-type activities:</b>					
Water and sewer.....	4,926,465	6,139,854	6,039,261	6,762,948	7,298,336
<b>Total Business-type activities.....</b>	<b>4,926,465</b>	<b>6,139,854</b>	<b>6,039,261</b>	<b>6,762,948</b>	<b>7,298,336</b>
<b>Total primary government expenses.....</b>	<b>19,536,741</b>	<b>20,034,322</b>	<b>22,202,517</b>	<b>23,351,553</b>	<b>26,732,400</b>
<b>Program revenues</b>					
<b>Governmental activities:</b>					
Charges for services:					
General government.....	213,347	58,291	60,580	1,100	11,850
Public safety.....	13,905	21,135	19,941	21,350	17,532
Public works.....	420,613	401,609	422,237	501,353	617,855
Cultural and recreation.....	85,535	86,690	87,018	92,443	74,138
Economic and physical development.....	374,248	427,814	391,359	863,738	742,977
Operating grants and contributions.....	448,823	574,891	934,764	742,312	957,002
Capital grants and contributions.....	972,045	639,266	3,380,460	2,617,102	3,927,560
<b>Total governmental activities program revenue.....</b>	<b>2,528,516</b>	<b>2,209,696</b>	<b>5,296,359</b>	<b>4,839,398</b>	<b>6,348,914</b>
<b>Business-type activities:</b>					
Charges for services.....	7,399,492	6,491,915	6,676,309	6,995,810	7,644,617
Capital grants and contributions.....	1,376,780	465,220	2,508,340	226,820	5,400,880
<b>Total business-type activities program revenue.....</b>	<b>8,776,272</b>	<b>6,957,135</b>	<b>9,184,649</b>	<b>7,222,630</b>	<b>13,045,497</b>
<b>Total primary government program revenue.....</b>	<b>11,304,788</b>	<b>9,166,831</b>	<b>14,481,008</b>	<b>12,062,028</b>	<b>19,394,411</b>
<b>Net (Expense)/Revenue</b>					
Governmental activities.....	(12,081,760)	(11,684,772)	(10,866,897)	(11,749,207)	(13,085,150)
Business-type activities.....	3,849,807	817,281	3,145,388	459,682	5,747,161
<b>Total primary government net expense.....</b>	<b>(8,231,953)</b>	<b>(10,867,491)</b>	<b>(7,721,509)</b>	<b>(11,289,525)</b>	<b>(7,337,989)</b>
<b>General revenues and other changes in net position</b>					
<b>Governmental activities:</b>					
Taxes.....					
Property taxes, levied for general purpose.....	8,859,077	9,751,487	10,279,056	10,895,740	11,378,933
Other taxes.....	4,188,891	4,299,798	4,563,646	4,885,951	5,067,665
Grants and contributions not restricted					
to specific programs.....	12,509	3,050	3,050	4,050	31,047
Unrestricted investment earnings.....	6,399	25,200	129,302	180,725	153,113
Miscellaneous.....	41,404	69,609	164,578	36,506	427,623
Special item: Conveyance of land for economic development.....	-	-	-	-	-
Transfers.....	965,000	-	(2,003)	(57,302)	(1,394)
<b>Total governmental activities.....</b>	<b>14,073,280</b>	<b>14,149,144</b>	<b>15,137,629</b>	<b>15,945,670</b>	<b>17,056,987</b>
<b>Business-type activities:</b>					
Unrestricted investment earnings.....	2,244	6,344	28,295	63,336	89,202
Miscellaneous.....	22,773	784,791	193,241	75,501	16,655
Transfers.....	(965,000)	-	2,003	57,302	1,395
<b>Total business-type activities.....</b>	<b>(939,983)</b>	<b>791,135</b>	<b>223,539</b>	<b>196,139</b>	<b>107,252</b>
<b>Total primary government.....</b>	<b>13,133,297</b>	<b>14,940,279</b>	<b>15,361,168</b>	<b>16,141,809</b>	<b>17,164,239</b>
<b>Change in Net Position</b>					
Governmental activities.....	1,991,520	2,464,372	4,270,732	4,196,463	3,971,837
Business-type activities.....	2,909,824	1,608,416	3,368,927	655,821	5,854,413
<b>Change in primary government net position.....</b>	<b>\$ 4,901,344</b>	<b>\$ 4,072,788</b>	<b>\$ 7,639,659</b>	<b>\$ 4,852,284</b>	<b>\$ 9,826,250</b>

**Notes:**

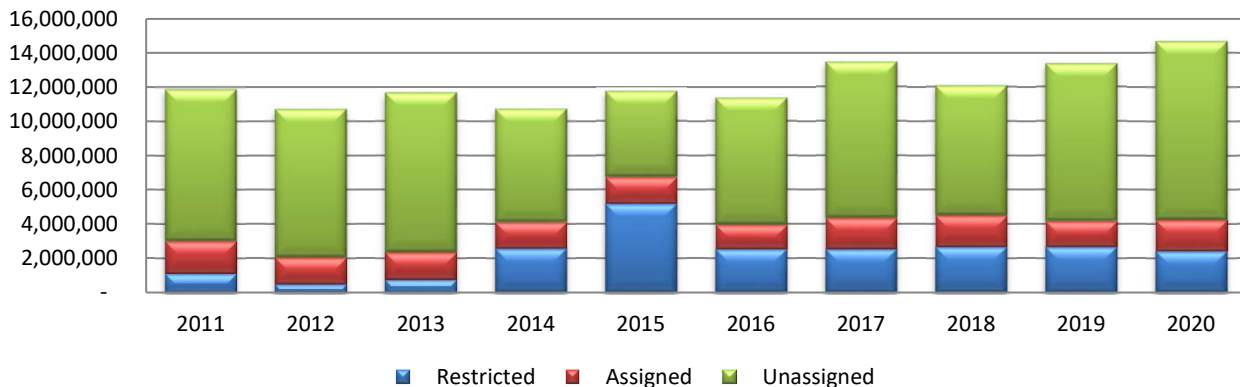
(1) 2018 included a prior period restatement of \$2,337,035; 2017 includes a prior period statement of \$15,099; 2016 includes a prior period restatement of \$545,860; 2015 includes a prior period restatement of \$(531,756); 2011 includes a prior period restatement of \$230,000

**City of Mebane, North Carolina**  
**Fund Balances - Governmental Funds**  
**Last Ten Fiscal Years**  
**(Modified Accrual Basis of Accounting)**

**Table 3**  
**Page 1 of 2**

	Fiscal Year Ending June 30				
	2011	2012	2013	2014	2015
<b>General Fund</b>					
Nonspendable.....	\$ -	\$ -	\$ -	\$ 20,511	\$ 27,361
Restricted.....	1,110,040	497,614	755,213	2,566,389	5,183,933
Committed.....	-	-	-	-	-
Assigned.....	1,888,098	1,556,073	1,586,386	1,543,138	1,549,082
Unassigned.....	8,865,523	8,636,871	9,309,149	6,612,572	4,991,002
<b>Total general fund.....</b>	<b><u>\$ 11,863,661</u></b>	<b><u>\$ 10,690,558</u></b>	<b><u>\$ 11,650,748</u></b>	<b><u>\$ 10,742,610</u></b>	<b><u>\$ 11,751,378</u></b>
<b>All Other Governmental Funds</b>					
Nonspendable.....	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted.....	-	-	-	27,852	41,814
Committed.....	-	-	-	-	-
Assigned.....	(350)	(4,500)	316,850	1,925,422	1,181,066
Unassigned.....	-	-	-	-	-
<b>Total all other governmental funds.....</b>	<b><u>\$ (350)</u></b>	<b><u>\$ (4,500)</u></b>	<b><u>\$ 316,850</u></b>	<b><u>\$ 1,953,274</u></b>	<b><u>\$ 1,222,880</u></b>
<b>Total Governmental Funds</b>					
Nonspendable.....	\$ -	\$ -	\$ -	\$ 20,511	\$ 27,361
Restricted.....	1,110,040	497,614	755,213	2,594,241	5,225,747
Committed.....	-	-	-	-	-
Assigned.....	1,887,748	1,551,573	1,903,236	3,468,560	2,730,148
Unassigned.....	8,865,523	8,636,871	9,309,149	6,612,572	4,991,002
<b>Total governmental funds.....</b>	<b><u>\$ 11,863,311</u></b>	<b><u>\$ 10,686,058</u></b>	<b><u>\$ 11,967,598</u></b>	<b><u>\$ 12,695,884</u></b>	<b><u>\$ 12,974,258</u></b>

**Fund Balances - General Fund**



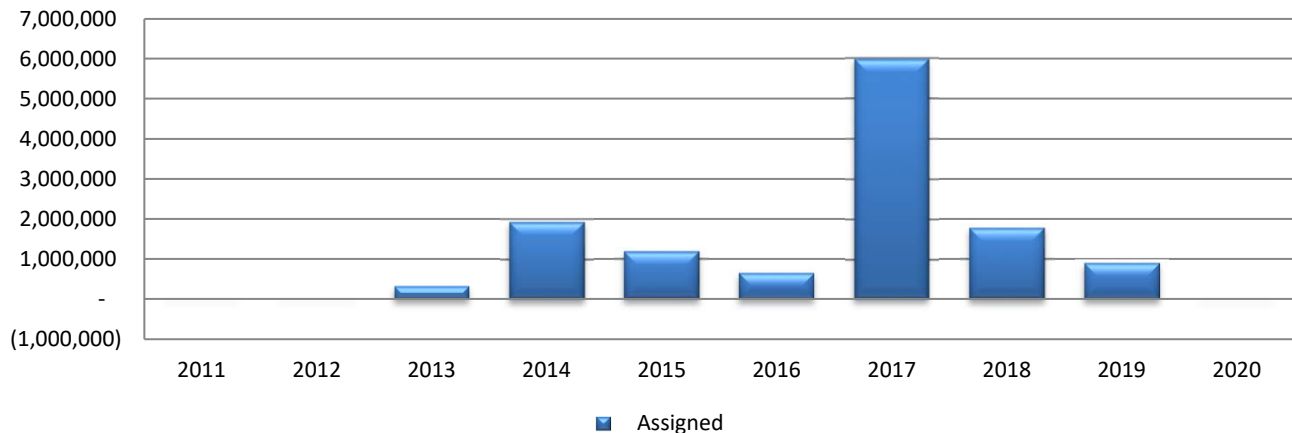


**City of Mebane, North Carolina**  
**Fund Balances - Governmental Funds**  
**Last Ten Fiscal Years**  
**(Modified Accrual Basis of Accounting)**

**Table 3**  
**Page 2 of 2**

	Fiscal Year Ending June 30				
	2016	2017	2018	2019	2020
<b>General Fund</b>					
Nonspendable.....	\$ 116,295	\$ 51,005	\$ 131,945	\$ 46,552	\$ 168,052
Restricted.....	2,533,840	2,545,731	2,673,951	2,658,975	2,422,768
Committed.....	-	-	-	-	-
Assigned.....	1,419,254	1,803,854	1,828,000	1,500,000	1,823,718
Unassigned.....	7,377,790	9,083,988	7,563,514	9,186,167	10,427,779
<b>Total general fund.....</b>	<b><u>\$ 11,447,179</u></b>	<b><u>\$ 13,484,578</u></b>	<b><u>\$ 12,197,410</u></b>	<b><u>\$ 13,391,694</u></b>	<b><u>\$ 14,842,317</u></b>
<b>All Other Governmental Funds</b>					
Nonspendable.....	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted.....	55,776	69,702	83,628	98,182	113,160
Committed.....	-	-	-	-	-
Assigned.....	640,198	5,986,376	1,757,022	884,814	-
Unassigned.....	-	-	-	-	-
<b>Total all other governmental funds.....</b>	<b><u>\$ 695,974</u></b>	<b><u>\$ 6,056,078</u></b>	<b><u>\$ 1,840,650</u></b>	<b><u>\$ 982,996</u></b>	<b><u>\$ 113,160</u></b>
<b>Total Governmental Funds</b>					
Nonspendable.....	\$ 116,295	\$ 51,005	\$ 131,945	\$ 46,552	\$ 168,052
Restricted.....	2,589,616	2,615,433	2,757,579	2,757,157	2,535,928
Committed.....	-	-	-	-	-
Assigned.....	2,059,452	7,790,230	3,585,022	2,384,814	1,823,718
Unassigned.....	7,377,790	9,083,988	7,563,514	9,186,167	10,427,779
<b>Total governmental funds.....</b>	<b><u>\$ 12,143,153</u></b>	<b><u>\$ 19,540,656</u></b>	<b><u>\$ 14,038,060</u></b>	<b><u>\$ 14,374,690</u></b>	<b><u>\$ 14,955,477</u></b>

**Fund Balances - All Other Governmental Funds**



**City of Mebane, North Carolina**  
**Changes in Fund Balances - Governmental Funds**  
**Last Ten Fiscal Years**  
**(Modified Accrual Basis of Accounting)**

**Table 4**  
**Page 1 of 2**

	Fiscal Year Ending June 30				
	2011	2012	2013	2014	2015
<b>Revenues</b>					
Ad valorem taxes.....	\$ 6,527,203	\$ 6,963,505	\$ 7,322,698	\$ 7,705,045	\$ 8,207,631
Other taxes and licenses.....	19,855	19,253	189,355	199,935	190,058
Unrestricted intergovernmental.....	3,184,785	3,183,950	3,136,030	3,323,889	5,033,302
Restricted intergovernmental.....	641,518	686,429	695,117	1,497,810	893,277
Permits and fees.....	239,333	115,955	136,214	244,104	320,358
Sales and services.....	364,014	378,424	382,049	416,084	392,832
Investment earnings.....	22,532	14,422	11,943	17,190	1,746
Miscellaneous.....	107,047	86,011	112,033	94,753	260,119
<b>Total revenues.....</b>	<b>11,106,287</b>	<b>11,447,949</b>	<b>11,985,439</b>	<b>13,498,810</b>	<b>15,299,323</b>
<b>Expenditures</b>					
General government.....	1,600,612	1,676,324	1,950,508	2,087,742	2,094,055
Public safety.....	4,298,873	3,872,971	4,157,723	5,091,637	4,901,955
Public works.....	3,125,067	3,102,904	2,818,822	3,708,213	3,708,075
Cultural and recreation.....	1,074,413	1,152,466	1,110,864	1,195,637	1,318,029
Economic and physical development.....	178,908	204,146	505,146	3,832,902	703,466
Debt service:					
Principal.....	707,641	613,255	426,667	426,667	833,854
Interest and other charges.....	181,520	155,859	135,000	119,484	182,646
Capital outlay.....	42,060	197,277	116,669	1,437,893	2,138,037
<b>Total expenditures.....</b>	<b>11,209,094</b>	<b>10,975,202</b>	<b>11,221,399</b>	<b>17,900,175</b>	<b>15,880,117</b>
<b>Excess (deficiency) of revenues over (under) expenditures.....</b>	<b>(102,807)</b>	<b>472,747</b>	<b>764,040</b>	<b>(4,401,365)</b>	<b>(580,794)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers to other funds.....	(64,144)	(1,650,000)	(245,000)	(245,000)	(1,450,000)
Transfers from other funds.....	64,144	-	762,500	1,029,376	1,843,092
Issuance of debt.....	-	-	-	4,345,275	-
<b>Total other financing sources (uses).....</b>	<b>-</b>	<b>(1,650,000)</b>	<b>517,500</b>	<b>5,129,651</b>	<b>393,092</b>
<b>Net change in fund balances.....</b>	<b>(102,807)</b>	<b>(1,177,253)</b>	<b>1,281,540</b>	<b>728,286</b>	<b>(187,702)</b>
Fund balances, beginning.....	11,966,118	11,863,311	10,686,058	11,967,598	12,695,884
Prior period adjustment.....	-	-	-	-	466,076
Fund balances, beginning as restated.....	11,966,118	11,863,311	10,686,058	11,967,598	13,161,960
<b>Fund balances, ending.....</b>	<b>\$ 11,863,311</b>	<b>\$ 10,686,058</b>	<b>\$ 11,967,598</b>	<b>\$ 12,695,884</b>	<b>\$ 12,974,258</b>
<b>Debt service as a percentage of noncapital expenditures.....</b>	<b>9.3%</b>	<b>7.7%</b>	<b>5.5%</b>	<b>4.6%</b>	<b>8.2%</b>

**City of Mebane, North Carolina**  
**Changes in Fund Balances - Governmental Funds**  
**Last Ten Fiscal Years**  
**(Modified Accrual Basis of Accounting)**

**Table 4**  
**Page 2 of 2**

	Fiscal Year Ending June 30				
	2016	2017	2018	2019	2020
<b>Revenues</b>					
Ad valorem taxes.....	\$ 8,436,102	\$ 9,349,863	\$ 9,851,605	\$ 10,413,402	\$ 10,897,067
Other taxes and licenses.....	795	960	1,005	1,030	955
Unrestricted intergovernmental.....	4,191,306	4,427,170	4,866,039	5,095,144	5,433,058
Restricted intergovernmental.....	880,010	904,619	1,265,968	1,589,184	1,262,717
Permits and fees.....	606,212	482,809	411,580	915,604	811,186
Sales and services.....	433,014	444,814	462,033	494,687	576,421
Investment earnings.....	6,363	25,200	129,302	180,725	153,113
Miscellaneous.....	155,294	270,538	322,138	167,614	524,824
<b>Total revenues.....</b>	<b>14,709,096</b>	<b>15,905,973</b>	<b>17,309,670</b>	<b>18,857,390</b>	<b>19,659,341</b>
<b>Expenditures</b>					
General government.....	2,151,509	1,997,039	2,244,898	2,179,611	2,265,058
Public safety.....	5,414,023	6,171,044	6,526,581	6,544,785	6,888,994
Public works.....	3,733,538	3,268,769	3,400,679	3,113,625	3,048,385
Cultural and recreation.....	1,466,564	1,056,609	1,828,941	1,445,320	1,343,057
Economic and physical development.....	1,466,432	703,062	1,878,174	1,255,070	1,927,454
Debt service:					
Principal.....	835,083	836,338	1,316,286	1,347,620	1,272,748
Interest and other charges.....	161,067	139,372	306,592	285,412	264,189
Capital outlay.....	1,276,985	634,567	5,739,986	3,652,717	2,068,669
<b>Total expenditures.....</b>	<b>16,505,201</b>	<b>14,806,800</b>	<b>23,242,137</b>	<b>19,824,160</b>	<b>19,078,554</b>
<b>Excess (deficiency) of revenues over (under) expenditures.....</b>	<b>(1,796,105)</b>	<b>1,099,173</b>	<b>(5,932,467)</b>	<b>(966,770)</b>	<b>580,787</b>
<b>Other Financing Sources (Uses)</b>					
Transfers to other funds.....	(856,734)	(60,000)	(1,726,812)	(1,500,000)	(1,183,857)
Transfers from other funds.....	1,821,734	60,000	1,724,810	2,067,932	1,183,857
Issuance of debt.....	-	6,298,330	431,873	735,468	-
<b>Total other financing sources (uses).....</b>	<b>965,000</b>	<b>6,298,330</b>	<b>429,871</b>	<b>1,303,400</b>	<b>-</b>
<b>Net change in fund balances.....</b>	<b>(831,105)</b>	<b>7,397,503</b>	<b>(5,502,596)</b>	<b>336,630</b>	<b>580,787</b>
Fund balances, beginning.....	12,974,258	12,143,153	19,540,656	14,038,060	14,374,690
Prior period adjustment.....	-	-	-	-	-
Fund balances, beginning as restated.....	12,974,258	12,143,153	19,540,656	14,038,060	14,374,690
<b>Fund balances, ending.....</b>	<b>\$ 12,143,153</b>	<b>\$ 19,540,656</b>	<b>\$ 14,038,060</b>	<b>\$ 14,374,690</b>	<b>\$ 14,955,477</b>
<b>Debt service as a percentage of noncapital expenditures.....</b>	<b>7.0%</b>	<b>7.4%</b>	<b>10.3%</b>	<b>10.2%</b>	<b>8.8%</b>

**Notes:**

(1) 2015 includes a prior period restatement of \$466,076.

**City of Mebane, North Carolina**  
**Assessed Value and Estimated Actual Value of Taxable Property**  
**Last Ten Fiscal Years**

**Table 5**

<u>Fiscal</u> <u>Year</u>	<u>Real Property</u>	<u>Personal</u> <u>Property</u>	<u>Public Service</u> <u>Companies</u>	<u>Less Tax-</u> <u>Exempt</u> <u>Property</u>	<u>Total Taxable</u> <u>Assessed Value</u>	<u>Total</u> <u>Direct</u> <u>Tax</u> <u>Rate</u>	<u>Estimated Actual</u> <u>Taxable Value</u>	<u>Ratio of</u> <u>Assessed</u> <u>Value to</u> <u>Estimated</u> <u>Actual</u> <u>Value</u>
2011	1,027,885,319	358,562,377	20,777,547	(8,037,388)	1,399,187,855	0.47	1,396,931,471	100.2%
2012	1,101,391,678	400,790,237	20,894,610	(8,275,108)	1,514,801,417	0.47	1,481,995,824	102.2%
2013	1,138,480,584	417,965,044	22,126,189	(8,199,338)	1,570,372,479	0.47	1,489,959,352	105.4%
2014	1,163,814,338	476,296,137	22,343,241	(8,380,262)	1,654,073,454	0.47	1,574,895,032	105.0%
2015	1,171,969,829	498,060,858	22,232,490	(8,580,903)	1,683,682,274	0.49	1,603,949,005	105.0%
2016	1,215,674,661	511,076,370	23,926,263	(9,087,410)	1,741,589,884	0.49	1,648,732,865	105.6%
2017	1,355,230,856	550,037,154	20,701,422	(6,871,152)	1,919,098,280	0.49	1,919,559,215	100.0%
2018	1,519,215,965	576,423,148	21,265,042	(6,231,130)	2,110,673,025	0.47	2,165,774,122	97.5%
2019	1,572,394,043	593,126,106	19,041,041	(2,685,151)	2,181,876,039	0.47	2,238,905,875	97.5%
2020	1,627,662,514	648,540,774	19,264,439	(243,533)	2,295,224,194	0.47	2,449,836,538	93.7%

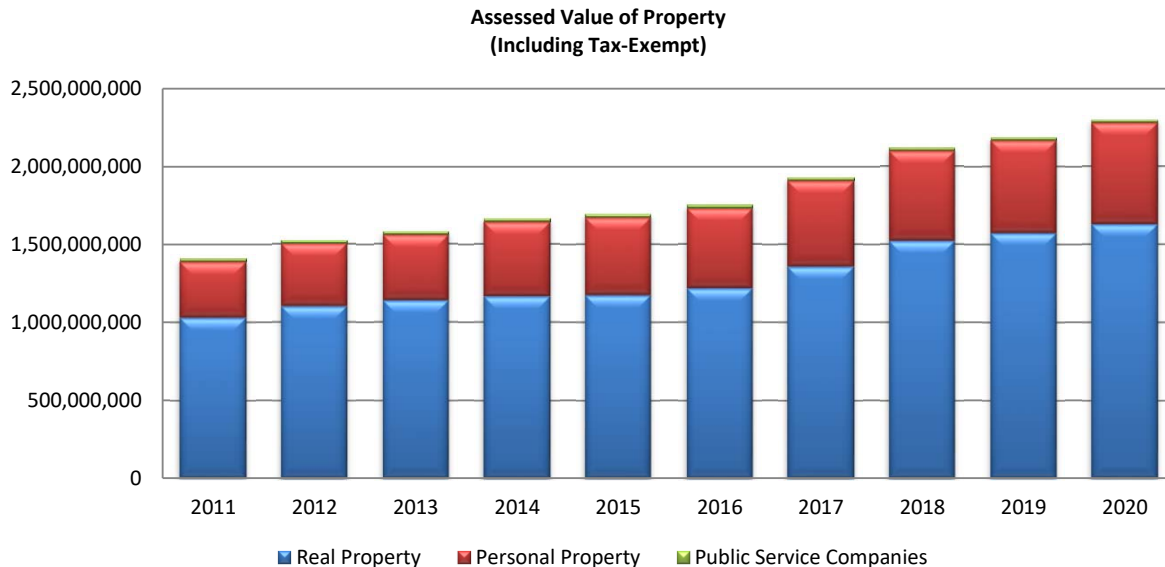
**Sources:**

Alamance County and Orange County Tax Departments.

**Notes:**

Assessed valuations are established by the Alamance County Board of Commissioners at 100% of estimated market value. A revaluation of real property is required by the North Carolina General Statutes at least every eight years. Property was last revalued in FY 2018.

Estimated actual taxable value is calculated using information provided in Alamance and Orange County's Comprehensive Annual Financial Reports (CAFRs).



**City of Mebane, North Carolina**  
**Direct and Overlapping Property Tax Rates**  
**Last Ten Years**  
**(Rates are Per \$100 of Assessed Value)**

**Table 6**

<u>Fiscal Year</u>	<u>Direct Rate</u>	<u>Overlapping Rates</u>		<u>Combined Tax Rate</u>	
	<u>City of Mebane</u>	<u>Alamance County</u> <sup>(1)</sup>	<u>Orange County</u> <sup>(2)</sup>	<u>Alamance County</u>	<u>Orange County</u>
2011.....	0.47	0.520	0.858	0.990	1.328
2012.....	0.47	0.520	0.858	0.990	1.328
2013.....	0.47	0.520	0.858	0.990	1.328
2014.....	0.47	0.540	0.858	1.010	1.328
2015.....	0.49	0.530	0.858	1.020	1.348
2016.....	0.49	0.580	0.878	1.070	1.368
2017.....	0.49	0.580	0.878	1.070	1.368
2018.....	0.47	0.580	0.838	1.050	1.308
2019.....	0.47	0.590	0.850	1.060	1.320
2020.....	0.47	0.670	0.868	1.140	1.338

**Sources:**

<sup>(1)</sup> Alamance County Tax Department.

<sup>(2)</sup> Orange County Tax Department.

**Notes:**

Overlapping rates are the county government rates that apply to property owners within the City of Mebane. The City of Mebane is located in both Alamance and Orange counties. Not all overlapping rates apply to all property owners, but at least one County overlapping rates applies to each property owner.

**City of Mebane, North Carolina  
Principal Property Taxpayers  
Current Year and Nine Years Ago**

**Table 7**

<b>Taxpayer</b>	<b>2020</b>			<b>2011</b>		
	<b><u>Taxable Assessed Value</u><sup>(1)</sup></b>	<b><u>Rank</u></b>	<b><u>Percentage of Total Taxable Assessed Value</u></b>	<b><u>Taxable Assessed Value</u></b>	<b><u>Rank</u></b>	<b><u>Percentage of Total Taxable Assessed Value</u></b>
GKN Automotive Components.....	\$ 115,609,734	1	5.04%	\$ 90,973,558	1	6.50%
Walmart Stores Inc.....	94,423,751	2	4.11%	17,060,709	6	1.24%
Liggett Group - One Hundred Maple.....	73,162,429	3	3.19%	58,412,244	2	4.20%
Nypro, Inc. (a Jabil Company).....	55,612,163	4	2.42%	12,547,597	10	0.95%
Tanger Piedmont, LLC.....	43,621,343	5	1.90%	(2)		
Cambro Manufacturing Co.....	37,321,576	6	1.63%	(2)		
Keystone at Mebane Oaks LLC.....	34,636,522	7	1.51%	(2)		
Morinaga American Foods Inc.....	32,041,625	8	1.40%	(2)		
Sandvik Inc.....	29,909,160	9	1.30%	47,543,722	3	3.40%
Gregory Poole Equipment Company.....	29,372,478	10	1.28%	(2)		
Mebane Packaging / Meadwestvaco.....	(2)			22,671,185	4	1.60%
Armancell LLC/Armstrong				21,207,994	5	1.50%
Kingsdown Inc.	(2)			15,254,593	7	1.11%
Oakland/Fieldstone/Club Mill Creek.....	(2)			12,774,785	9	0.90%
Spring Forest, LLC.....	(2)			13,251,550	8	0.90%
<b>Total.....</b>	<b><u>\$545,710,781</u></b>		<b><u>23.78%</u></b>	<b><u>\$311,697,937</u></b>		<b><u>22.30%</u></b>

**Source:**

Alamance County Tax Department.

**Notes:**

<sup>(1)</sup> Assessed valuation represents taxes assessed and due in the fiscal year ended June 30, 2020.

<sup>(2)</sup> Not within top ten ranking.

**City of Mebane, North Carolina  
Property Tax Levies and Collections  
Last Ten Fiscal Years**

**Table 8**

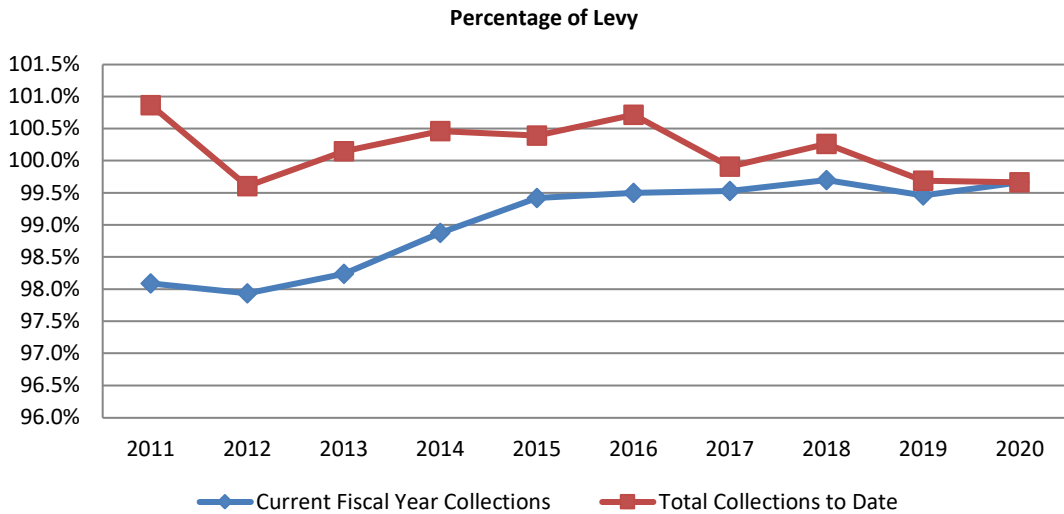
<u>Fiscal Year</u>	<u>Fiscal Year of the Levy</u>			<u>Total Collections to Date</u>		
	<u>Taxes Levied for the Fiscal</u>		<u>Percentage of Levy</u>	<u>Collections in Subsequent</u>		<u>Percentage of Levy</u>
	<u>Year <sup>(1)</sup></u>	<u>Amount</u>		<u>Years</u>	<u>Amount</u>	
2011.....	6,517,986	6,393,383	98.1%	180,966	6,574,349	100.9%
2012.....	7,062,935	6,917,103	97.9%	117,923	7,035,026	99.6%
2013.....	7,354,497	7,224,810	98.2%	140,377	7,365,187	100.1%
2014.....	7,764,524	7,677,173	98.9%	123,113	7,800,286	100.5%
2015.....	8,223,909	8,175,886	99.4%	79,972	8,255,858	100.4%
2016.....	8,528,175	8,485,223	99.5%	103,900	8,589,123	100.7%
2017.....	9,288,710	9,244,828	99.5%	35,252	9,280,080	99.9%
2018.....	9,815,332	9,785,748	99.7%	55,246	9,840,994	100.3%
2019.....	10,383,208	10,326,956	99.5%	24,025	10,350,981	99.7%
2020.....	10,854,564	10,817,844	99.7%	-	10,817,844	99.7%

**Sources:**

Alamance County Tax Department.

**Notes:**

<sup>(1)</sup> Taxes levied for the fiscal year are not adjusted for discoveries in subsequent years but their collection is included in the total collections to date for the year in which they would have been levied.



**City of Mebane, North Carolina**  
**Ratios of Outstanding Debt by Type**  
**Last Ten Fiscal Years**

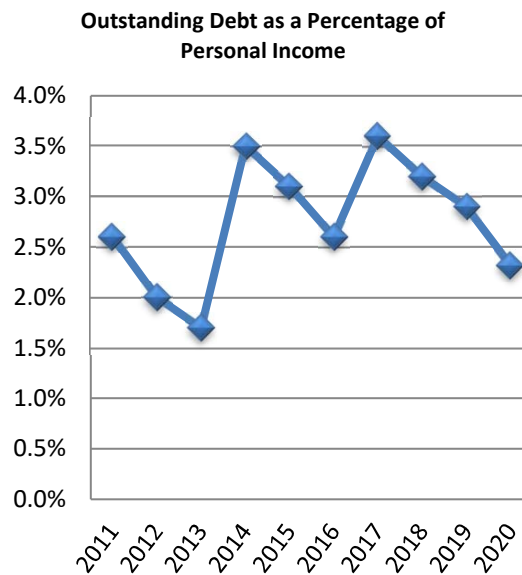
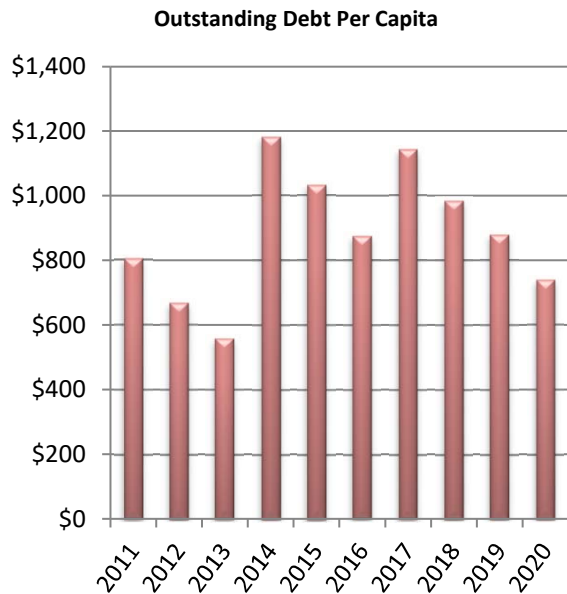
**Table 9**

Fiscal Year	Governmental	Business-type Activities		Total	Percentage of	
	Activities	General	Installment		Personal	Per Capita <sup>(1)</sup>
	<u>Installment</u> <u>Financing</u> <sup>(2)</sup>	<u>Obligation</u> <u>Bonds</u>	<u>Financing</u> <sup>(2)</sup>		<u>Income</u> <sup>(1)</sup>	
2011.....	4,469,919	785,000	4,102,225	9,357,144	2.6%	804
2012.....	3,856,669	680,000	3,437,758	7,974,427	2.0%	666
2013.....	3,430,002	570,000	2,758,161	6,758,163	1.7%	557
2014.....	7,348,610	455,000	6,788,750	14,592,360	3.5%	1,180
2015.....	6,514,756	335,000	6,162,611	13,012,367	3.1%	1,032
2016.....	5,679,678	215,000	5,272,472	11,167,150	2.6%	874
2017.....	11,141,683	95,000	4,869,335	16,106,018	3.6%	1,141
2018.....	10,257,277	-	4,459,195	14,716,472	3.2%	983
2019.....	9,645,099	-	4,042,056	13,687,155	2.9%	878
2020.....	8,371,909	-	3,617,917	11,989,826	2.3%	737

**Notes:**

<sup>(1)</sup> See Table 13 for personal income and population data. These ratios are calculated using personal income and population for the calendar year.

<sup>(2)</sup> Details regarding outstanding debt can be found in the notes to the financial statements.





**City of Mebane, North Carolina**  
**Ratios of General Bonded Debt Outstanding**  
**Last Ten Fiscal Years**

**Table 10**

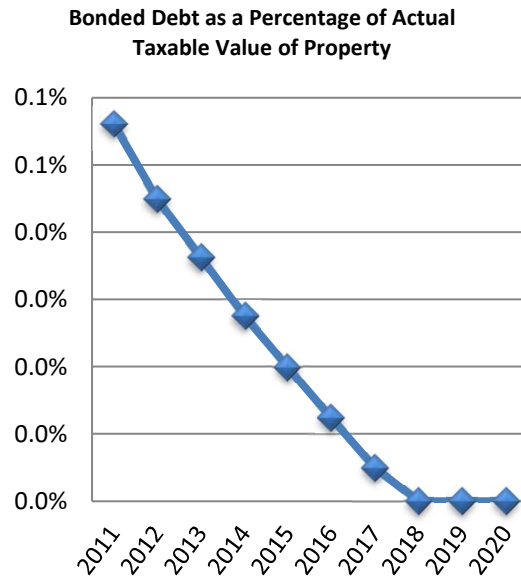
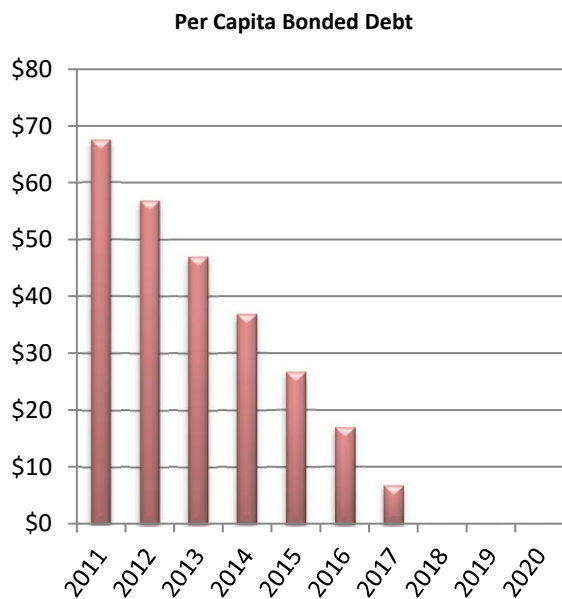
<u>Fiscal Year</u>	<u>General Bonded Debt</u>	<u>Percentage of Actual</u>	
		<u>Taxable Value of Property</u> <sup>(1)</sup>	<u>Per Capita Bonded Debt</u> <sup>(2)</sup>
2011.....	785,000	0.06%	67
2012.....	680,000	0.04%	57
2013.....	570,000	0.04%	47
2014.....	455,000	0.03%	37
2015.....	335,000	0.02%	27
2016.....	215,000	0.01%	17
2017.....	95,000	0.00%	7
2018.....	-	0.00%	-
2019.....	-	0.00%	-
2020.....	-	0.00%	-

**Notes:**

<sup>(1)</sup> See Table 5 for Assessed Value of Taxable Property.

<sup>(2)</sup> See Table 13 for personal income and population data. These ratios are calculated using personal income and population for the calendar year.

<sup>(3)</sup> Details regarding outstanding debt can be found in the notes to the financial statements.



**City of Mebane, North Carolina**  
**Direct and Overlapping Governmental Activities Debt**  
**As of June 30, 2020**

**Table 11**

<u>Governmental Unit</u>	<u>Debt</u> <u>Outstanding</u>	<u>Estimated</u> <u>Percentage</u> <u>Applicable</u> <sup>(1)</sup>	<u>Estimated</u> <u>Share of Direct</u> <u>and</u> <u>Overlapping</u> <u>Debt</u>
Alamance County general obligation debt.....	\$ 33,155,000	13.23%	\$ 4,386,012
Orange County general obligation debt.....	131,000,000	1.95%	<u>2,558,627</u>
Subtotal, overlapping debt.....			6,944,639
City of Mebane debt.....			<u>8,371,909</u>
Total direct and overlapping debt.....			<u>\$ 15,316,548</u>

**Sources:**

Alamance and Orange County debt outstanding provided by Alamance and Orange Counties.

**Notes:**

Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident and, therefore, responsible for repaying the debt of each overlapping government.

<sup>(1)</sup> For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the City of Mebane's boundaries and dividing it by each unit's total taxable assessed value. Taxable assessed property values as of June 30, 2019 were used to determine the overlapping debt percentage.

**City of Mebane, North Carolina  
 Legal Debt Margin Information  
 Last Ten Fiscal Years**

**Table 12**

<u>Fiscal Year</u>	<u>Debt Limit</u>	<u>Total Net Debt</u>		<u>Legal Debt Margin as a</u>	
		<u>Applicable to</u>	<u>Legal Debt</u>	<u>Percent of Debt</u>	
	<u>Limit</u>	<u>Limit</u>	<u>Margin</u>	<u>Limit</u>	
2011.....	111,935,028	9,660,046	102,274,982	91.4%	
2012.....	121,184,113	8,311,706	112,872,407	93.1%	
2013.....	125,629,798	7,112,016	118,517,782	94.3%	
2014.....	132,325,876	14,748,774	117,577,102	88.9%	
2015.....	134,694,582	13,012,364	121,682,218	90.3%	
2016.....	139,327,191	11,167,150	128,160,041	92.0%	
2017.....	153,527,862	16,106,018	137,421,844	89.5%	
2018.....	168,853,842	14,716,472	154,137,370	91.3%	
2019.....	174,550,083	13,687,155	160,862,928	92.2%	
2020.....	183,617,936	11,989,826	171,628,110	93.5%	

**Notes:**

**Legal Debt Margin Calculation for Fiscal Year 2018:**

Assessed valuation.....	\$ 2,295,224,194	
Statutory limit percentage.....	8.0%	
Debt limit - 8.0% of assessed value.....		\$ 183,617,936
Gross debt:		
Total bonded debt.....	-	
Authorized and unissued bonds.....	-	
Lease financing agreements.....	11,989,826	
Total gross debt.....	11,989,826	
Less: statutory deductions.....	-	
Total amount of debt applicable to debt limit (net debt).....		11,989,826
<b>Legal Debt Margin.....</b>		<b>\$ 171,628,110</b>

**City of Mebane, North Carolina**  
**Demographic and Economic Statistics**  
**Last Ten Calendar Years**

**Table 13**

<u>Fiscal Year</u>	<u>Population (1)</u>	<u>Median value of owner -occupied housing (2)</u>	<u>Median Family Income</u>	<u>Median Age (4)</u>	<u>Unemployment Rate (5)</u>
2011.....	11,642	N/A	50,700	33.9	7.1%
2012.....	11,965	N/A	51,675	35.4	6.5%
2013.....	12,128	163,500	53,166	35.8	6.2%
2014.....	12,366	161,000	52,586	35.8	6.3%
2015.....	12,613	165,800	53,029	35.8	5.7%
2016.....	12,774	172,400	53,029	35.8	4.7%
2017.....	14,117	178,700	54,430	35.9	4.0%
2018.....	14,973	185,700	56,037	35.8	4.0%
2019.....	15,589	193,500	60,851	34.8	3.7%
2020.....	16,262	195,800	54,157	34.2	4.4%

Note: Many of these data elements are not published annually for cities. Data is estimated using the ratio of Mebane to Alamance County from the 2010 census and the 2005-2014 American Community Survey. That ratio was applied back to annual county data to estimate the data for the City of Mebane.

Notes:

(1) Office of State Management and Budget, NC Department of Revenue

(2) U. S. Department of Commerce, Bureau of Economic Analysis.

United States Census Bureau, Most recent available census data.

(3) American City Survey Fact Finder.

(4) N. C. Employment Security Commission, Local Area Unemployment Statistics

(5) N. C. Employment Security Commission, Local Area Unemployment Statistics

\* Data not available - estimated based on trends.

**City of Mebane, North Carolina  
Principal Employers  
Current Year and Nine Years Ago**

**Table 14**

<u>Employer</u>	<u>2020<sup>(1)</sup></u>			<u>2011<sup>(2)</sup></u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of</u>
			<u>Total</u>			<u>Total</u>
			<u>Employment</u>			<u>Employment</u>
GKN.....	659	1	9.12%	500	1	10.3%
Walmart Distribution.....	625	2	8.65%	*		(3)
ABB (General Electric).....	581	3	8.04%	315	4	6.5%
AKG of America.....	355	4	4.91%	350	3	7.2%
Liggett Group LLC.....	263	5	3.64%	250	7	5.2%
Armcell.....	250	6	3.46%	250	6	5.2%
Jabil (Nypro).....	250	7	3.46%	250	8	5.2%
Sports Endeavors.....	161	8	2.23%	280	5	5.8%
Morinaga .....	134	9	1.85%	*		(3)
Sanfvik.....	116	10	1.60%	*		(3)
Cambro.....	90	*	1.25%	*		(3)
Kingsdown.....	84	*	1.16%	150	10	3.1%
Prescient.....	78	*	1.08%	*		(3)
Lotus.....	60	*	0.83%	*		(3)
West Rock (Meadwestvaco).....		*		400	2	8.3%
Walter Kiddie.....		*		200	9	4.1%
<b>Total.....</b>	<b>3,706</b>		<b>51.28%</b>	<b>2,945</b>		<b>60.9%</b>

**Sources:**

- (1) Human Resource Directors- Phone or Email
- (2) Alamance County Area Chamber of Commerce data for closest year available
- (3) Not available

\* Not in top ten this year

**City of Mebane, North Carolina**  
**Full-time-Equivalent Employees by Function**  
**Last Ten Fiscal Years**

**Table 15**

<b>Function / Department</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
<b>General Government:</b>										
Mayor & City Council.....	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
City Manager.....	1.0	1.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
City Clerk.....	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Finance.....	3.0	2.0	2.0	2.0	3.0	3.0	4.0	4.0	5.0	5.0
Human Resources.....	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Tax Collector.....	2.0	2.0	1.0	1.0	1.0	1.0	-	-	-	-
City Attorney.....	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Information Technology.....	-	-	-	-	1.0	1.0	1.0	1.0	1.0	2.0
Public Buildings.....	2.0	2.0	2.0	4.0	4.0	4.0	4.0	5.0	5.0	5.0
<b>Public Safety:</b>										
Police Department.....	30.0	30.0	31.0	31.0	32.0	35.0	35.5	40.0	40.0	40.0
Fire Department.....	15.0	16.0	16.0	16.0	25.0	25.0	25.0	25.0	28.0	29.0
<b>Economic and Physical Development:</b>										
Planning.....	1.0	1.0	1.0	1.0	1.0	2.0	2.0	2.0	2.0	2.0
Inspections.....	4.0	3.0	3.0	4.0	4.0	4.0	5.0	4.0	4.0	5.0
<b>Public Works:</b>										
Streets.....	6.0	7.0	9.0	-	-	-	-	-	-	-
Sanitation.....	5.0	5.0	7.0	7.0	7.0	8.0	8.0	8.0	8.0	8.0
Public Works.....	5.0	5.0	5.0	12.0	12.0	12.0	13.0	12.0	14.0	14.0
<b>Culture and Recreation:</b>										
Recreation.....	5.0	5.0	5.0	5.0	5.0	5.0	5.0	7.0	7.0	7.0
Arts and Community Center.....	1.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
<b>Water and Sewer:</b>										
Billing and Metering.....	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Water distribution and maintenance.....	3.0	3.0	2.0	2.0	2.0	3.0	3.0	3.0	5.0	5.0
<b>Waste Collection and Treatment:</b>										
Pretreatment - industrial monitoring.....	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Wastewater Treatment Plant.....	6.0	6.0	5.0	5.0	5.0	5.0	5.0	5.0	6.0	5.0
Laboratory.....	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Sewer mains and lift stations.....	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
<b>Total.....</b>	<b>105.5</b>	<b>106.5</b>	<b>109.5</b>	<b>110.5</b>	<b>122.5</b>	<b>128.5</b>	<b>131.0</b>	<b>136.5</b>	<b>145.5</b>	<b>147.5</b>

**Sources:**

City of Mebane staff

**Notes:**

A full-time employee is scheduled to work 2,080 hours per year (including vacation and sick leave). Full-time-equivalent employment is calculated by dividing total labor hours by 2,080.

**City of Mebane, North Carolina**  
**Operating Indicators by Function**  
**Last Ten Fiscal Years**

**Table 16**

<b>Function</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
<b>General Government</b>										
Finance Department										
Vendor checks issued.....	1,545	2,675	3,003	2,952	3,029	3,095	3,104	3,299	3,668	3,613
Human Resources										
Workers' compensation lost time (days).....	2	155	52	122	-	-	-	-	23	-
Employee turnover rate.....	6%	3%	7%	3%	5%	9%	5%	9%	4%	6%
<b>Public Safety</b>										
Fire Protection										
Incident calls.....	873	1,812	732	823	773	840	909	918	921	919
Structure fires.....	37	168	303	211	15	19	26	34	21	25
Inspections.....	442	103	177	190	186	394	363	250	545	233
Child passenger seat inspections.....	49	197	242	191	154	204	193	237	190	217
Police Protection										
Physical arrests.....	240	552	653	568	501	377	438	482	506	436
Citations issued.....	544	1,073	1,489	1,226	1,028	926	1,585	1,522	1,846	1,720
Response to calls/officer initiated activity.....	5,625	13,163	15,363	14,942	14,685	16,968	16,363	17,220	19,764	21,718
Traffic accidents.....	198	593	583	528	491	620	790	628	809	642
<b>Public Works</b>										
Street resurfacing (miles).....	1.48	3.19	0.54	2.67	1.48	1.48	1.51	1.32	2.20	1.56
Refuse collected (tons annually).....	NA	3,200	3,267	3,390	3,585	3,880	4,073	4,278	4,594	4,950
Homes receiving service.....	NA	4,581	4,522	3,965	4,756	4,527	4,717	5,354	4,965	5,243
Recyclables collected (tons annually).....	NA	946	1,063	1,112	1,100	841	862	864	831	1,265
<b>Economic &amp; Physical Development</b>										
Inspections										
Residential inspections conducted.....	2,722	3,247	3,460	5,914	5,212	6,477	7,348	4,765	7,032	7,357
Commercial inspections conducted.....	724	490	332	785	1,462	8,499	9,710	5,449	5,291	2,761
Total inspections conducted.....	<u>3,446</u>	<u>3,737</u>	<u>3,792</u>	<u>6,699</u>	<u>6,674</u>	<u>14,976</u>	<u>17,058</u>	<u>10,214</u>	<u>12,323</u>	<u>10,118</u>
Certificates of occupancy issued.....	74	136	125	131	154	166	216	102	206	207
Building permits issued.....	455	245	277	228	155	191	143	171	196	259
<b>Cultural &amp; Recreation</b>										
Recreation										
Athletics participants.....	NA	2,458	3,140	2,693	2,653	2,744	2,679	2,679	2,923	1,623
<b>Water Distribution</b>										
Accounts.....	4,174	4,302	4,454	4,566	4,744	4,934	5,227	5,471	5,717	5,972
Average daily consumption (mgd).....	1.321	1.150	1.290	1.350	1.400	1.510	1.880	1.760	1.710	1.707
<b>Wastewater Treatment</b>										
Accounts.....	3,836	3,974	4,125	4,263	4,424	4,587	4,898	5,034	5,170	5,395
Average daily treatment (mgd).....	1.082	1.000	1.100	1.340	1.202	1.359	1.373	1.290	1.690	1.570

**Sources:**

Various City departments

**Notes:**

"NA" indicates "not available"

**City of Mebane, North Carolina**  
**Capital Asset Statistics by Function**  
**Last Ten Fiscal Years**

**Table 17**

<b>Function</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
<b>Public Safety</b>										
Fire Protection										
Stations.....	2	2	2	2	3	3	3	3	3	3
Fire trucks.....	11	12	12	13	13	13	13	13	13	13
Police Protection										
Stations.....	1	1	1	1	1	1	1	1	1	1
Patrol units.....	27	30	32	32	30	29	31	39	36	36
<b>Public Works</b>										
Miles of streets.....	50.4	51.0	52.2	52.4	54.0	54.3	54.7	56.6	58.0	60.1
Maintenance vehicles.....	93	58	56	56	58	58	51	45	29	31
Miles of sidewalks (linear feet).....	38.2	42.9	43.0	43.0	50.1	50.8	54.2	55.3	57.5	59.8
Refuse collection trucks.....	6	5	5	6	6	6	6	6	6	6
<b>Cultural &amp; Recreation</b>										
Number of parks .....	6	6	6	6	6	6	6	7	8	9
Park acreage.....	275	275	275	275	275	275	308	308	328	328
Trails (miles).....	3	3	3	3	3	3	3	3	5	5
Playgrounds.....	5	5	5	5	5	5	5	3	4	5
Baseball/softball diamonds.....	6	6	6	6	6	6	6	6	6	6
Soccer fields.....	8	10	10	10	10	10	10	10	7	7
<b>Water and Sewer</b>										
Miles of gravity sewer lines.....	81.8	88.1	88.7	89.1	94.3	97.8	98.6	100.1	113.4	118.8
Miles of water lines.....	91.6	100.1	103.1	104.6	111.3	111.3	114.9	117.2	117.8	122.2
Miles of sewer force mains.....	16.5	17.3	18.7	18.5	18.3	21.9	18.3	18.5	24.2	27.8
Miles of storm sewer.....	55.9	57.0	57.0	57.6	58.5	61.1	61.8	64.9	65.0	67.6

**Source:**

Various City departments

**Notes:**

"NA" indicates "not available"



# Compliance Section

---

This section contains compliance reports for the City's Governmental Compliance.

---

- **Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards**
- **Report on Compliance With Requirements Applicable to Each Major State Program and Internal Control Over Compliance in Accordance With the Uniform Guidance and the State Single Audit Implementation Act**
- **Schedule of Findings and Questioned Costs, Corrective Action Plans and Summary Schedules of Prior Audit Findings**
- **Schedule of Expenditures of Federal and State Awards**





**STOUT  
STUART  
MCGOWEN  
& KING LLP**

*Certified  
Public  
Accountants*

*Advisors to  
Management*

*Member of PCPS,  
the AICPA Alliance  
For CPA Firms*

*Mailing Address:  
P.O. Box 1440  
Burlington, NC 27216-1440*

*Street Address:  
1233 South Church Street  
Burlington, NC 27215*

*336-226-7343  
fax 336-229-4204  
www.ssmk@ssmklp.com  
e-mail: ssmklp.com*

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

**Independent Auditor's Report**

To The Honorable Mayor and  
Members of the City Council  
City of Mebane  
Mebane, North Carolina

We have audited, in accordance with the auditing standards generally accepted in the United State of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Mebane, North Carolina, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprises the City of Mebane's basic financial statements and have issued our report thereon dated November 19, 2020.

**Internal Control Over Financial Reporting**

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

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

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

### Compliance and Other Matters

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

### Purpose of this Report

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

STOUT STUART MCGOWEN & KINGS, LLP

Burlington, North Carolina  
November 19, 2020



**STOUT  
STUART  
MCGOWEN  
& KING LLP**

*Certified  
Public  
Accountants*

*Advisors to  
Management*

*Member of PCPS,  
the AICPA Alliance  
For CPA Firms*

*Mailing Address:  
P.O. Box 1440  
Burlington, NC 27216-1440*

*Street Address:  
1233 South Church Street  
Burlington, NC 27215*

*336-226-7343  
fax 336-229-4204*

*www.ssmkllp.com  
e-mail: ssmk@ssmkllp.com*

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR STATE PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE AND THE STATE SINGLE AUDIT IMPLEMENTATION ACT

Independent Auditor's Report

To The Honorable Mayor and  
Members of the City Council  
City of Mebane  
Mebane, North Carolina

**Report on Compliance for Each Major State Program**

We have audited City of Mebane, North Carolina, compliance with the types of compliance requirements described in the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission, that could have a direct and material effect on each of the City of Mebane's major state programs for the year ended June 30, 2020. The City of Mebane's major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

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

**Auditor's Responsibility**

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

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state program. However, our audit does not provide a legal determination on the City of Mebane's compliance.

### **Opinion on Each Major State Program**

In our opinion, the City of Mebane complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2020.

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

Management of the City of Mebane is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Mebane's internal control over compliance with the types of requirements that could have a direct and material effect on a major state program in order to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

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

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

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

STOUT STUART MCGOWEN & KINGS LLP

Burlington, North Carolina  
November 19, 2020

CITY OF MEBANE, NORTH CAROLINA  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 For the Year Ended June 30, 2020

Section I. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? \_\_\_\_\_ Yes   X   No

Significant Deficiency(s) identified that are not considered to be material weaknesses \_\_\_\_\_ Yes   X   None Reported

Noncompliance material to financial statements noted \_\_\_\_\_ Yes   X   No

State Awards

Internal control over major State programs:

Material weakness(es) identified? \_\_\_\_\_ Yes   X   No

Significant Deficiency(s) identified that are not considered to be material weaknesses \_\_\_\_\_ Yes   X   None Reported

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

Any audit findings disclosed that are required to be reported in accordance with State Single Audit Implementation Act \_\_\_\_\_ Yes   X   No

Identification of major State Programs:

Program Name

Powell Bill

CITY OF MEBANE, NORTH CAROLINA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2020

---

Section II. Financial Statement Findings

---

None reported.

---

Section III. State Award Findings and Questioned Costs

---

None reported.



CITY OF MEBANE, NORTH CAROLINA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
For the Year Ended June 30, 2020

None Reported

**City of Mebane, North Carolina**  
**Schedule of Expenditures of Federal and State Awards**  
**For The Year Ended June 30, 2020**

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	State/ Pass-through Grantor's Number	Federal (Direct and Pass-through) Expenditures	State Expenditures	Passed Through to Subrecipient
<b>Federal Awards:</b>					
<b>Cash Programs:</b>					
<u>U.S. Dept. of Justice</u>					
Direct Program:					
Federal Equitable Sharing Funds.....	16.922	na	\$ 95,470	\$ -	-
<u>U.S. Dept. of Treasury</u>					
Passed-through the Office of State Budget and Management:					
NC Pandemic Recovery Office					
Passed-through Alamance County					
Coronavirus Relief Fund.....	21.019		44,639	-	-
Passed-through Orange County					
Coronavirus Relief Fund.....	21.019		9,971	-	-
<u>U.S. Dept. of Transportation</u>					
Passed-through the North Carolina Dept. of Transportation:					
Passed-through the City of Burlington					
Highway Planning and Construction Grants:					
State Planning and Research.....	20.205-5		2,438	-	-
Total assistance - federal programs.....					
			152,518	-	-
<b>Cash Assistance:</b>					
<u>N.C. Department of Transportation:</u>					
Powell Bill.....	na	2000001817	-	360,334	-
<u>N.C. Department of Commerce</u>					
One NC Fund.....	na		-	180,000	-
Total assistance - state programs.....					
			-	540,334	-
Total assistance.....					
			\$ 152,518	\$ 540,334	\$ -

Notes to the Schedule of Expenditures of Federal and State Awards:

- The accompanying schedule of expenditures of federal and State awards (SEFSA) includes the federal and State grant activity of the City of Mebane under the programs of the federal government and the State of North Carolina for the year ended June 30, 2020. The information in this SEFSA is presented in accordance with the requirements of Title 2 US Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal Awards and the State Single Audit Implementation Act. Because the Schedule presents only a selected portion of the operations of the City of Mebane, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City of Mebane.
- Expenditures reported in the SEFSA are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- City of Mebane has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.
- City of Mebane received notice of funding from the Coronavirus Relief Fund (21.019) from Alamance County for \$187,040 and from Orange County for \$55,474. City of Mebane has a plan to spend these funds approved by OSBM. According to the Office of State Budget and Management, the State's pass-through agency, municipalities are considered subrecipients of the Counties. However, under the state statute, municipalities are not liable to the County for any misused or misspent funds. CRF must be spent during the period March 1, 2020 to December 30, 2020.







---

## AGENDA ITEM #7

Deed of Easement and Party Wall Agreement- Burgess Building-  
104 S. Fourth Street

---

### Meeting Date

January 4, 2021

---

### Presenter

Lawson Brown, City Attorney

---

### Public Hearing

Yes  No

---

### Summary

Kenny and Elizabeth Knight are currently renovating the Burgess Building and are requesting the approval of the Deed of Easement and Party Wall Agreement for the relocation and expansion of the Duke Energy meter bases on City owned property at 101 W. Washington Street (Station #1).

---

### Background

Several years ago, permission was granted for the installation of the existing 3 gang meter base on the small wing wall. The currently planned renovation will now include 3 apartments and two new commercial spaces. The request is to remove the current meter base, conduits and patch the wall. Then install a 6-gang meter base as shown on the plans and very similar to the Proposed Meter Base photograph on the larger north facing wall near the existing meter location. This deed of easement will grant them permission to install the equipment as requested and a perpetual maintenance easement of approximately 10' x 10' area shown on the Easement Area Sketch. Mr. Knight will be able to provide as built drawings of the installed improvements once installed for attachment as Exhibit "A". No Certificates of Occupancy will be issued on this property until the agreement is executed and recorded.

---

### Financial Impact

N/A

---

### Recommendation

Staff recommends that Council approve the attached Deed of Easement and Party Wall Agreement.

---

### Suggested Motion

I make a motion to approve the Deed of Easement and Party Wall Agreement.

---

### Attachments

1. Deed of Easement and Party Wall Agreement
2. Easement Area Sketch
3. Meter Base Diagram
4. Meter Location
5. Proposed Meter Base

NORTH CAROLINA

ALAMANCE COUNTY

DEED OF EASEMENT AND PARTY WALL AGREEMENT

THIS DEED OF EASEMENT made and entered into this \_\_\_\_\_ day of \_\_\_\_\_, 2021 by and between the City of Mebane, Grantors, and Kenneth Knight and Elizabeth Knight, Grantees. The designation Grantor and Grantee as used herein shall include said parties, their heirs, successors, and assigns, and shall include singular, plural, masculine, feminine or neuter as required by context.

WITNESSETH

WHEREAS, Grantor is the owner of a certain tract of land located in Alamance County, North Carolina and described in Deed Book 83 at Page 570, of the Alamance County Registry, North Carolina, to which reference is hereby made for a more particular description, and known as GPIN # 9825037808; and

WHEREAS, Grantee is the owner of a certain tract of land located in Alamance County, North Carolina and described in Deed Book 3327 at Page 301, Alamance County Registry, North Carolina, to which reference is hereby made for a more particular description, and known as GPIN #9825036882; and

WHEREAS, Grantee shall indemnify and hold harmless the Grantor its, shareholders, officers, directors, agents, employees, insurers, attorneys, predecessors, successors, parent, subsidiary, sister and all other related or affiliated entities, and assigns (collectively, the "Grantors") from any and all claims, actions, causes of action, suits at law or in equity, demands, damages (actual, compensatory, special, presumed, punitive, or statutory), costs, judgments, expenses, liabilities, attorneys' fees and legal costs or any compensation whatsoever, whether based upon alleged tort or alleged contract, vicarious liability, or any other legal or equitable theory of recovery, which are now known or unknown, that have arisen on or before the date of this Easement as it relates to the Grantees' and their Agents, and Assigns use of the Easement for the purpose of access and maintenance of Electric Devices to provide Electric utility to the

Grantees' property. Said indemnification to be supported by proof of a certificate of liability insurance provided to the Grantor in an amount as required by the then active Grantor's liability insurance carrier.

NOW, THEREFORE, the Grantor, for and in consideration of the sum of Ten Dollars (\$10.00) and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, has and by these presents does grant, bargain, sell and convey unto the Grantee a non-exclusive, perpetual right and easement for ingress, egress and regress over and across and upon the lands of the Grantor extending 10 feet along the North Western Wall to the state right of way, as described in Exhibit "A" attached hereto to access those Electrical Devices as they are presently located or shall be located in accordance with the party wall survey described on attached Exhibit "A"

TO HAVE AND TO HOLD said right and easement to the Grantee, and their successors in title, it being understood that the easement hereby granted is appurtenant to and shall run with the lands of the Grantor and the Grantee as hereinabove described.

And the Grantor does covenant that he is seized of the premises in fee and has the right to convey the easement hereinabove described, that the same are free and clear of all encumbrances, and that he will warrant and defend the title with the same against claims of all persons whomsoever.

IN WITNESS WHEREOF, Grantor has hereunto set his hand and seal, or if corporate, has caused this instrument to be signed in its corporate name by its duly authorized officers and its seal to be hereunto affixed by authority of its Board of Directors, the day and year first above written.

City of Mebane

(ENTITY NAME)

By: \_\_\_\_\_  
Title: Edward Hooks, Mayor

NORTH CAROLINA  
ALAMANCE COUNTY

I, \_\_\_\_\_, certify that the following person(s) personally appeared before me this day, each acknowledging to me that he or she voluntarily signed the foregoing document for the purpose stated therein and in the capacity indicated: Edward Hooks, Mayor, Grantor(s). Witness my hand and official stamp or seal, this the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

My Commission Expires: \_\_\_\_\_

\_\_\_\_\_  
Notary Public



# Alamance County

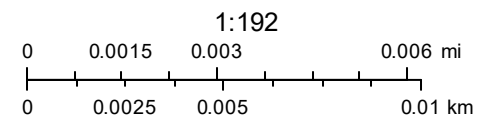


December 30, 2020

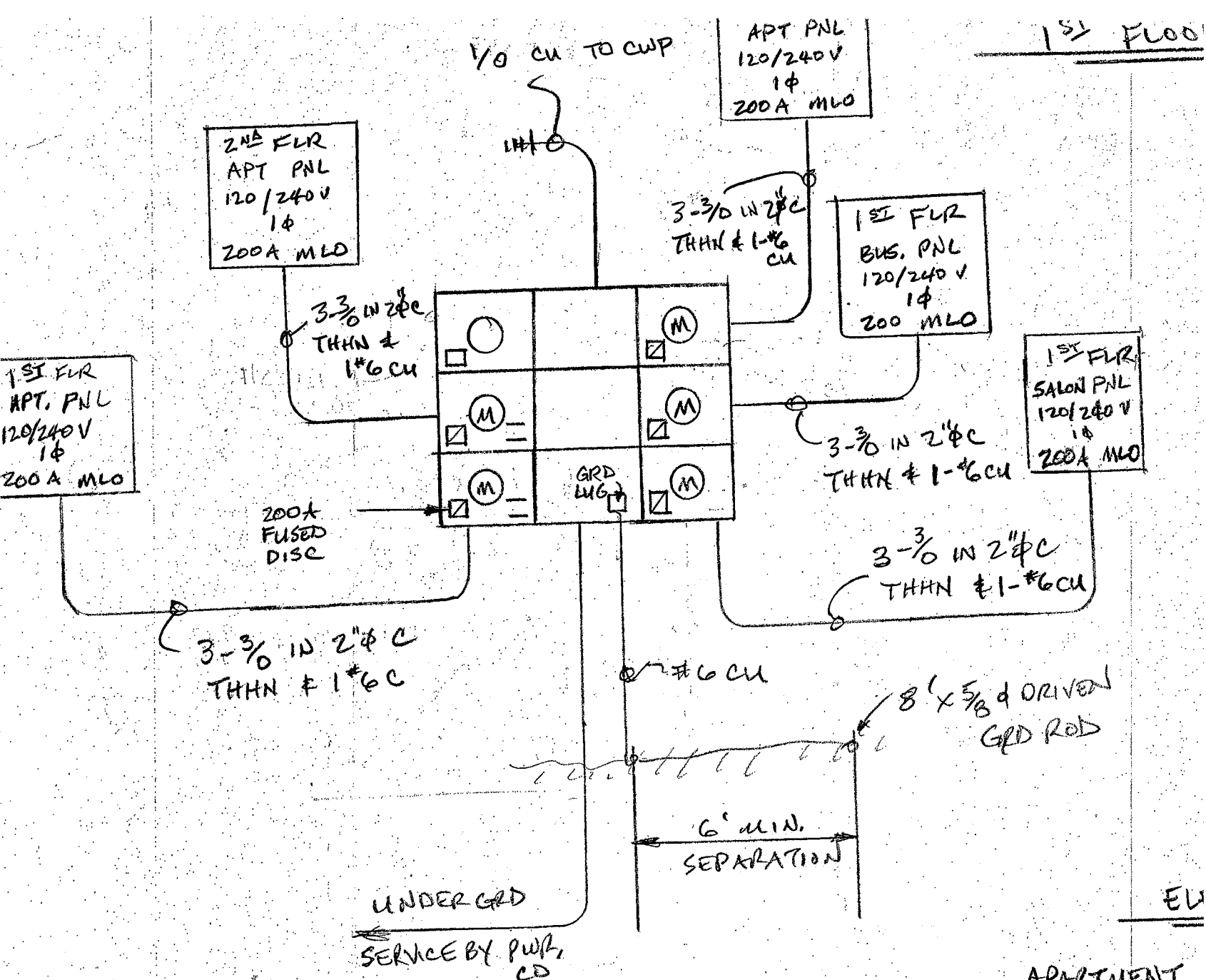
## Address Points

- Address
- Tax Address
- Preliminary Address

Heavy Industrial Development Applicants



Alamance County GIS  
Sources: Esri, HERE, Garmin, USGS, Intermap, INCREMENT P, NRCan,



RISER DIAGRAM FOR 2ND FLOOR

NTS

BUS #1

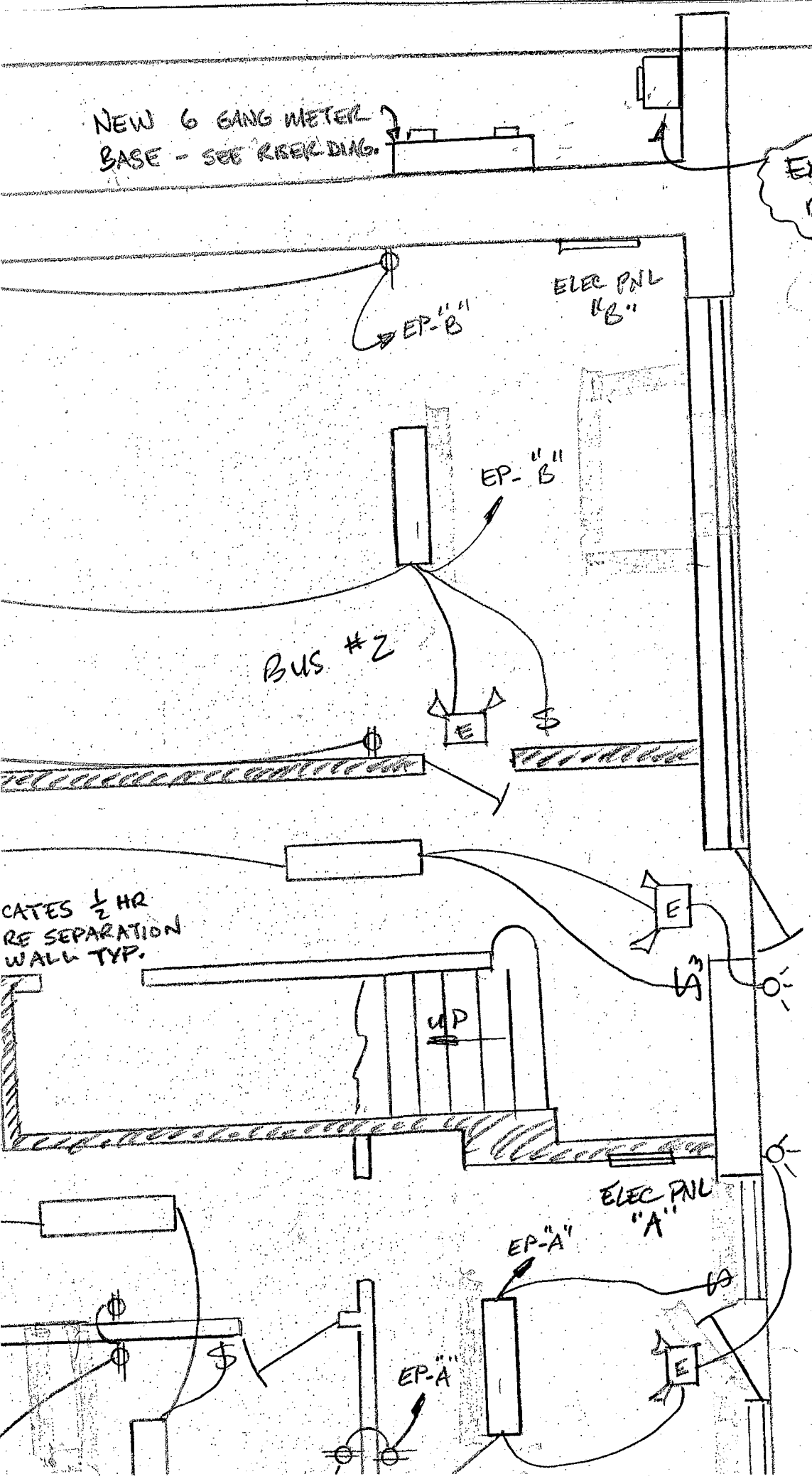
APARTMENT

EL

1ST FLOOR

NEW 6 GANG METER  
BASE - SEE RISE/DWG.

EXISTING 3-GANG METER  
BASE TO BE REMOVED



BUS #2

ELEC PNL  
"B"

EP-"B"

REQUIRES 1/2 HR  
FIRE SEPARATION  
WALL TYP.

UP

ELEC PNL  
"A"

EP-"A"

EP-"A"





---

## AGENDA ITEM #8

### Lake Michael Dam - Proposal for Engineering Services

---

#### Meeting Date

January 4, 2021

---

#### Presenter

Franz Holt, City Engineer

---

#### Public Hearing

Yes  No

---

#### Summary

Staff is seeking City Council approval of Schnabel's proposal for engineering services (attached) for continued investigation and further recommendations for the 68-year-old Lake Michael Dam. This proposal follows their initial condition assessment of the Lake Michael Dam. Identified tasks include providing an updated Emergency Action Plan (NCDEQ Dam Safety requirement for all high hazard potential structures), a revised condition assessment of identified deficiencies, a spillway replacement alternative analysis with engineer's opinion of probable construction costs, and a review of possible project funding assistance.

---

#### Background

A condition assessment of the Lake Michael Dam was performed by Schnabel Engineering South, P.C. in October 2020. From their executive summary, it appears that the overall condition of the dam is fair considering its age and meets hydraulic capacity requirements. However, due to multiple structural deficiencies identified with the spillway, they recommend replacing the existing spillway with a new spillway. Other recommendations are as follows:

- Conduct a robust monitoring program
- Inspection of the intake tower, gates, and low-level conduit
- Installation of a means of lowering the lake level
- Complete topographic and bathymetric surveys of the site
- Installation of a toe drain and filter diaphragm around the low-level conduit
- Clear trees from the outlet channel and plunge pool area and along the upstream right abutment

After reviewing the condition assessment, staff asked for a proposal from Schnabel to provide recommended next steps which are as follows:

1. Further Investigations of the Intake Tower, Low-level Conduit, Spillway Subsurface, and Surveying.
2. Update the current Emergency Action Plan and include Inundation Mapping.
3. Provide an Alternative Analysis of new Spillway Design with opinion of probable construction cost.
4. Review possible Project Funding and Eligibility Assessment.

---

#### Financial Impact

The engineering proposal is for a lump sum fee of \$94,500. The current budget has funding that can cover this item.

---

**Recommendation**

Staff recommends approval of Schnabel's proposal for Engineering Services for Lake Michael Dam.

---

**Suggested Motion**

Motion to approve Schnabel's Engineering Proposal for Lake Michael Dam for a lump sum fee of \$94,500.

---

**Attachments**

1. Schnabel Proposal for Engineering Services

November 16, 2020

Mr. Franz Holt, PE  
City Engineer  
City of Mebane, NC  
106 E. Washington St.  
Mebane, NC 27302

**Subject: Proposal for Engineering Services for Lake Michael Dam,  
Mebane, North Carolina (Schnabel No. 20P21012.01)**

Dear Mr. Holt:

**SCHNABEL ENGINEERING SOUTH, P.C.** (Schnabel) is pleased to submit this proposal to provide engineering services for Lake Michael Dam in Mebane, North Carolina. We prepared this proposal in response to your request made during our conference call on October 26, 2020.

#### **PROJECT DESCRIPTION AND BACKGROUND**

Lake Michael Dam (NCDEQ Dam Safety Inventory No. ORANG-003) is an earthen embankment dam with a concrete overflow spillway on the left (west) abutment. The project site is located at approximately latitude 36.1081°N, longitude 79.2497°W and can be accessed via Lebanon Road and Lake Michael Road. According to the NCDEQ Dam Safety Inventory data, the dam was constructed in 1952 by the James M. Murry Construction Company for water supply purposes. The dam is currently owned and operated by the City of Mebane, North Carolina (City), and the reservoir is used as a recreational amenity for the surrounding park, as well as a backup water supply. The dam impounds an approximately 75-acre lake with a storage capacity of about 720-acre-feet at normal pool and a maximum storage capacity of approximately 860 acre-feet. The dam has a structural height of approximately 33 feet, a hydraulic height of approximately 26 feet relative to normal pool, and a crest length of approximately 580 feet. The dam is regulated by NCDEQ Dam Safety as a high hazard potential structure. Based on its height and storage, the dam is considered a medium-size structure and is, therefore, required by NCDEQ Dam Safety to safely pass the 1/2 PMP storm event. The spillway consists of a 70-foot-long overflow weir with a modified ogee-crested gravity spillway control section (concrete gravity spillway) that discharges into a converging, lightly steel-reinforced concrete chute. An 8-foot-square reinforced concrete intake tower is located upstream of the embankment within the reservoir. Five gate operators are located on top of the tower, presumably to control discharge to the reservoir drain and to convey water to the downstream pump station (when the dam was used for water supply). The sizes and locations of the various gates are unknown based on available references.

According to previous reports, there is evidence of erosion under the existing chute spillway slab. GeoSolutions performed a ground penetrating radar (GPR) survey in 2009 to locate potential voids under the spillway slab. GeoSolutions concluded that there is strong evidence to support the existence of voids under the existing spillway slab. Geosolutions recommended that the results of the GPR survey be confirmed through intrusive investigations including drilling or coring at probable void locations. To our knowledge, no further investigations or remediation efforts to address the potential voids have been performed.

In August 2020, the City contracted Schnabel to perform an existing conditions assessment including a review of available information, a visual inspection of the dam and spillway, and hydrologic and hydraulic (H&H) analyses to confirm spillway capacity relative to the design storm (1/2 PMP). Details regarding the existing conditions assessment are provided in our "Condition Assessment Summary Report" dated October 27, 2020. Lake Michael Dam is in overall fair condition considering its age. However, there are several items that warrant repair, monitoring, and/or additional investigation or assessment. Based on our H&H analyses, the spillway appears to meet NCDEQ Dam Safety requirements for hydraulic capacity, but due to multiple structural deficiencies identified with the spillway, we recommended replacing the existing spillway with a new spillway. We also recommended inspections of the intake tower, gates, and low-level conduit; topographic and bathymetric surveys of the site; investigation of the voids under the existing spillway slab; and completion of a spillway rehabilitation alternatives analysis.

## **OBJECTIVE AND SCOPE OF SERVICES**

The City has requested that Schnabel perform additional investigations of the dam to include the following:

- Perform a dive inspection of the intake tower and gates;
- Perform a video inspection of the low-level conduit;
- Complete topographic and bathymetric surveys of the dam and spillway to confirm the minimum dam and spillway crest elevations, and to support an alternatives analysis (described below);
- Review and update the existing Emergency Action Plan (EAP);
- Perform a subsurface investigation of the spillway;
- Perform an alternatives analysis to identify the preferred spillway rehabilitation alternative; and
- Research project funding options and assess eligibility.

These services will be performed under the supervision of a Professional Engineer licensed in the state of North Carolina. The proposed scope of services is discussed in the following sections.

### **Task 1 – Investigations**

#### ***Intake Tower Dive Inspection***

A dive investigation of the intake tower exterior will be performed to provide details and measurements of the intake tower and appurtenances. We will contract with a local, experienced diving contractor to perform this investigation. We plan to have the diver enter the water from the shoreline near the riser structure with portable support equipment located on the dam. The diver will also attempt to enter the intake tower through the 3-foot square opening located on top of the tower in order to inspect the tower



interior. The dive investigation will include video recording and/or photographs, as well as measurement and/or observation of the sluice gates, gate operators, gate stems, stem guides, trash racks (if present), stem-to-gate connections, and approximate sediment depths in the vicinity of the intake tower.

A representative from Schnabel will be on-site for the duration of the dive investigation to coordinate and adjust the investigation approach as needed based on conditions encountered. We anticipate this investigation will be completed in one day.

As discussed above, there are uncertainties with the conditions and configuration of the intake tower sluice gates. During the dive inspection, the diving subcontractor will assess whether the low-level drain gate is operable. It is our understanding that none of the gates have been operated recently, and it is possible that the low-level drain gate is inoperable. If it is found that the low-level drain gate is operable, the low-level drain gate will be closed prior to operating the water supply gates to mitigate the risk of draining the lake if they become locked in an open position. The diving subcontractor will also attempt to depressurize the low-level conduit by leaving the low-level drain gate in a closed position and draining the conduit through the valve located in the woods just beyond the downstream toe of the dam. We request that a representative from the City be on-site for the gate operations.

#### ***Low-Level Conduit Investigation***

Depending on the results of the intake tower dive inspection and assuming dewatering the low-level drain conduit is successful, we will contract with a local utility company to perform a video inspection of the low-level conduit to assess its condition. Either a robotic crawler equipped with a camera or a push-camera will be used to perform the conduit inspection. A representative from Schnabel will be on-site for the duration of the conduit investigation to coordinate and observe the investigation. We anticipate this investigation will be completed in one day.

#### ***Spillway Subsurface Investigation***

Schnabel will perform a subsurface investigation of the spillway to verify the presence of voids and undermining of the spillway slab. The results of the 2009 GPR survey by GeoSolutions will be used to select locations for concrete core holes. Schnabel will subcontract with a local concrete coring company to core up to 12, 4-inch-diameter cores through the spillway slab. A representative from Schnabel will be on-site to perform hand augers, dynamic cone penetrometer (DCP) testing, and soil sampling within each core hole. The soil samples will be sent to our laboratory in Blacksburg, Virginia, for index testing and classification. The core holes will be backfilled using Sikacrete (or similar) upon completion. Prior to the subsurface investigation, we request that the reservoir level be dropped just below the spillway crest so that we can access the spillway. We assume the subsurface investigation could take up to two days.

#### ***Topographic and Bathymetric Surveys***

After the spillway subsurface investigation, a topographic survey of the dam and spillway will be performed by a licensed NC surveyor to include a one-foot contour interval and to exhibit pertinent site features, including spillway dimensions, top of dam elevations, and core hole locations. A bathymetric survey of the reservoir from the dam to 50 feet upstream of the intake tower will also be performed. The results of the surveys will be used to confirm the findings of the previously-completed hydrologic and hydraulic (H&H) analyses, as well as to perform the alternatives analysis discussed in Task 3 below. A

representative from Schnabel will meet with the surveyor on-site prior to beginning this work to review the proposed survey limits and survey information required to support the development of the alternatives analysis. Prior to the survey, we request that the reservoir level be dropped just below the spillway crest so that we can access the spillway. We will attempt to coordinate the spillway subsurface investigation and topographic survey such that the amount of time in which the reservoir is drawn down is minimized.

### ***Deliverable***

The “Condition Assessment Summary Report” will be updated as necessary based on the results of the investigations described above, including:

- Summary of the findings of the intake tower, low-level conduit, and spillway subsurface investigations, and laboratory testing results
- Photographs and/or videos taken during the inspections
- Existing conditions topographic and bathymetric surveys, including AutoCAD Civil 3D 2018 compatible and PDF formats
- Updated H&H analyses to confirm the hydraulic capacity of the existing spillway based on the topographic and bathymetric surveys
- Updated summary of the various dam safety deficiencies identified

### **Task 2 – EAP Updates**

It is our understanding that the City filed an Emergency Action Plan (EAP) for Lake Michael Dam with NCDEQ Dam Safety in 2015. We recommend reviewing the EAP on an annual basis and updating as necessary. Our scope of services for this task includes review of the current EAP to identify areas that may require updates to reflect changes since the EAP was prepared. Having an updated EAP on-file with NCDEQ Dam Safety is a prerequisite for multiple government funding programs described below.

When updating the current EAP, we will focus on three primary components. The first component will include updating the notification flow charts and other contacts and/or contractors listed in the EAP to ensure inclusion of appropriate individuals. The second component includes re-formatting the EAP per the current NCDEQ Dam Safety template. The third component consists of identifying significant changes within the flood inundation areas that would require updates to the current inundation maps. Items that can affect the extents of the flood inundation area include new bridges, new housing or commercial developments, changes in the terrain adjacent to the floodplains, and/or changes in channel geometry and flood control structures and facilities. We will notify the City if the current inundation maps will require updates. The optional task presented below describes our scope of services to update the inundation maps, if needed. After the completion of Task 2 and Optional Task 2a (if performed), we will submit the updated EAP to NCDEQ Dam Safety for review and approval. Our proposal assumes that one round of responses to NCDEQ Dam Safety review comments and EAP revisions will be required.

### **Optional Task 2a – Inundation Mapping**

It is our understanding that the current dam breach inundation maps for Lake Michael Dam were developed using the NC EAP Simplified Inundation Maps (SIMs) methodology. We are proposing this optional task to develop updated dam breach inundation maps because it is our understanding that the

**City of Mebane**  
**Proposal for Lake Michael Dam**

SIMs methodology is no longer accepted by NCDEQ Dam Safety. The updated developed dam breach inundation maps will be part of the updated EAP described above.

Two dam breach events will be analyzed: a sunny day breach and a design storm breach. The sunny day breach inundation limits will be established by simulating a breach of the dam under normal operating conditions. The design storm breach inundation limits will be established by simulating a dam breach at peak flooding during the design storm event (1/2 PMP). A key hydraulic component for dam breach analyses is the volume of water stored in the lake. We will use any available storage data and the bathymetric data collected during Task 1 to evaluate the storage volume.

The dam breach analysis will involve determining breach parameters and calculating outflows using the HEC-HMS model developed during the existing conditions assessment. The location of the breach along the dam will be selected based on the potential for the greatest downstream consequences from dam failure. The dam breach parameters (such as breach dimensions, breach process, time to failure, breach starting elevation, etc.) for the model will be calculated using empirical methods presented in published reports from the U.S. Bureau of Reclamation, the U.S. Army Corps of Engineers, or the Federal Energy Regulatory Commission, as appropriate. HEC-HMS will be used to develop the outflow hydrographs for the two dam breach scenarios, and these hydrographs will be used in the HEC-RAS downstream routing models.

A HEC-RAS unsteady flow hydraulic model will be developed for the dam that accounts for changes in flow and flooding depth with respect to time to provide a depiction of potential downstream flooding for both dam breach scenarios. Our hydraulic model will be based on the geometry, cover, and other conditions of the stream channel and associated floodplain. The results of the HEC-RAS models will provide the timing and duration of storm events, and the associated flood wave through the downstream valley. We will incorporate the existing FEMA model cross-sections for Lake Michael Dam and the portions of Mill Creek located between Lake Michael Dam and Graham-Mebane Lake. The FEMA model cross-sections will be enhanced using available LiDAR terrain data. The breach flood wave will be concluded at or near the confluence of Mill Creek and Graham-Mebane Lake.

The dam breach inundation maps will illustrate the potential flooding impacts downstream of the dam resulting from the modeled dam breach scenarios. The inundation maps will be developed in GIS using the HEC-RAS model results. Schnabel will produce high-resolution color inundation maps at a standard scale. The inundation maps will include the latest background aerial imagery, contours, color inundation lines, north arrow, legend, scale, map projection, and index for panel maps. The inundation maps will also include the following:

- Extents of inundation,
- Locations and names of cross-sections,
- Flood wave time of arrival,
- Peak flood water elevations,
- Flood wave time to peak,
- Roads,
- Bridges, and
- Impacted addresses.

### **Task 3 – Alternatives Analysis**

We propose to perform an alternatives analysis to develop sound spillway replacement concepts and cost estimates so the City can appropriately budget for the project. This work will also make the future design process more efficient. Schnabel will perform the hydraulic analyses to evaluate two spillway alternatives to be constructed at approximately the same location as the existing spillway and that meet current NCDEQ Dam Safety standards. The two spillway alternatives will consist of:

1. Construction of a new ogee spillway system with a similar configuration as the existing spillway system.
2. Construction of a new labyrinth spillway system with a footprint that is narrower than the existing spillway system.

The technical merits of each of the alternatives will be evaluated in combination with the project objectives, constructability considerations, property ownership constraints, operation and maintenance issues, and cost to allow selection of the most appropriate option for the site. The HEC-HMS model developed during the existing conditions assessment will be used as the basis to size the spillway alternatives and evaluate their hydraulic performance during the design storm event (1/2 PMP). The spillway configurations will have the capacity to safely pass the design storm without overtopping the dam. The HEC-HMS model will also be used to confirm that the existing low level drain is adequately sized.

We will present the results of the alternatives analysis in a report which will include an engineer's opinion of probable construction cost (EOPCC) and conceptual sketches, including a typical plan view and a cross-section, for each spillway alternative described above. The report will also present the recommended spillway alternative and will include considerations for addressing the various deficiencies identified in the "Revised Condition Assessment Summary Report" discussed under Task 1 above.

### **Task 4 – Initial Project Funding and Eligibility Assessment**

After the completion of Task 3, we will work with our subconsultant, WithersRavenel of Raleigh, North Carolina, to perform an initial project funding and eligibility assessment. This assessment will include identification of potential government funding sources for future design and construction phases of the project, including the USDA Rural Development Program, FEMA Rehabilitation of High Hazard Potential Dam Program, FEMA Hazard Mitigation Grant Program, and other opportunities (if available). Initial information on these funding programs is included below.

#### ***USDA Rural Development***

USDA provides funding to communities and local governments to help develop and improve essential community infrastructure.

Funding Type: Low-interest Loan (the current interest rate is 2.25%.)

Application Timeline: Applications are accepted throughout the year. There is no formal application deadline.

***FEMA Rehabilitation of High Hazard Potential Dam Program (HHPD)***

The Rehabilitation of High Hazard Potential Dam Grant Program provides technical, planning, design, and construction assistance in the form of grants for rehabilitation of eligible high hazard potential dams. In fiscal year 2020, FEMA appropriated approximately \$250,000 to the state of North Carolina to implement the program. HHPD will provide assistance for technical, planning design, and construction activities. Grant recipients have 36 months to complete the project.

Funding Type: 65% grant, 35% match requirement (which may be partially or fully in-kind)

Application Timeline: Annual application deadline is typically in June.

***FEMA Hazard Mitigation Grant Program (HMGP)***

FEMA's Hazard Mitigation Grant Program provides funding to state, local, tribal and territorial governments so they can rebuild in a way that reduces, or mitigates, future disaster losses in their communities. This grant funding is available after a presidentially declared disaster. Although Lake Michael Dam has not been impacted by a disaster, it is our understanding that the project may be eligible for funding from this program due to Hurricane Isaias. Funding is based on the estimated total cost of disaster assistance. Grant recipients have 36 months to complete the project.

Funding Type: 75% grant, 25% match requirement

Application Timeline: Applications are due 12 months after the disaster declaration. An initial letter of intent is required.

WithersRavenel will verify the eligibility and competitiveness of the project and will provide information on the timing of each funding program. The deliverable for this task is a proposed funding plan that includes the timeline and costs associated with the project, as well as application requirements. A second scope of work and final application preparation fee will be provided once a funding plan has been confirmed with the City.

Following the completion of Tasks 3 and 4, our project team will host a conference call with the City to discuss the recommended alternative, proposed funding plan, and approach and schedule for moving forward with design. We will also host a call with NCDEQ Dam Safety to discuss these items.

**ASSUMPTIONS**

We have made the following assumptions during the development of our proposal:

- The City will provide rights of entry and access to the site to perform the services presented herein.
- The City will lower the reservoir level so that we can safely access the spillway during the surveys, as well as during the spillway subsurface investigation.
- The City will dewater the drain discharge pool to facilitate access to the low-level conduit for the video inspection.

**City of Mebane  
Proposal for Lake Michael Dam**

- The low-level drain gate is operable, and the diving subcontractor is able to depressurize the low-level conduit during the dive inspection.

**EXCLUSIONS**

Services not specifically identified above are not included in the scope of services under this agreement. The following services are not included in our proposed scope, but can be provided upon request:

- Subsurface investigation outside of the spillway footprint;
- Geotechnical analyses, including seepage, slope stability, and seismic evaluations;
- Dam breach inundation mapping (unless Optional Task 2a is selected);
- Preparation of funding applications;
- Design phase services;
- Preparation of an Operation and Maintenance (O&M) Manual;
- Environmental studies or permitting;
- Preparation of a CLOMR/LOMR;
- Attendance at additional meetings beyond those described above;
- Bid phase services, including preparation of front-end documents; and
- Construction phase services.

**FEES**

Our lump sum fees are summarized below and are for the specific scope of services detailed herein. The fees for work requested beyond the scope of services included herein will be based on our current unit prices at the time the work is authorized or a negotiated lump sum. Our current Schedule of Personnel Fees is included as Attachment 1.

Task	Lump Sum Fees		
	Schnabel	Subcontractors	Task Total
Task 1 – Investigations	\$20,000	\$20,000	\$40,000
Task 2 – EAP Updates	\$6,100	--	\$6,100
Task 3 – Alternatives Analysis	\$24,600	--	\$24,600
Task 4 – Rehabilitation Funding Research	\$5,000	\$5,800	\$10,800
<b>Total Lump Sum Fee, excluding Optional Task</b>	<b>\$55,700</b>	<b>\$25,800</b>	<b>\$81,500</b>
Task 2a – Inundation Mapping (Optional)	\$13,000	--	\$13,000
<b>Total Lump Sum Fee, including Optional Task</b>	<b>\$68,700</b>	<b>\$25,800</b>	<b>\$94,500</b>

**PAYMENTS**

Services will be billed monthly as a percentage of completion of the lump sum fee. Payment will be due on receipt of our invoices and will be considered past due 30 days after the invoice date. Interest will be charged at 1.5 percent per month on all overdue accounts. Payments will not be contingent upon receipt of funds from third parties.

### TENTATIVE SCHEDULE

The following schedule is based on successful drawdown of the lake level below the spillway crest after the notice to proceed (NTP) is given:

Task	Estimated Completion Schedule
Task 1 – Investigations	6 Weeks after Notice to Proceed
Task 2 – EAP Updates (excluding optional task)	2 Weeks after Completion of Task 1
Task 3 – Alternatives Analysis	5 Weeks after Completion of Task 2
Task 4 – Rehabilitation Funding Research	4 Weeks after Completion of Task 3
<b>Total</b>	<b>17 Weeks after Notice to Proceed</b>

### GENERAL

The Contract Terms and Conditions provided as Attachment 2 will apply to services performed under this proposed agreement.

Please sign and return one complete copy of this proposal, including the attachments, to our office to form our agreement. You may transmit your acceptance of this agreement electronically with the understanding that the signature on the electronic document will be considered an original signature. This proposal is valid for 90 days from the date shown.

We appreciate the opportunity to submit our proposal for these services and are looking forward to working with you on this project. Please contact us if you have any questions regarding this proposal.

Sincerely,

**SCHNABEL ENGINEERING SOUTH, P.C.**



Corey Schaal, PE  
Project Engineer



Mark Landis, PE  
Senior Vice President

CDS:JHG:MRG:MEL

### Attachments:

- 1) Schedule of Personnel Fees
- 2) Contract Terms and Conditions

**City of Mebane  
Proposal for Lake Michael Dam**

**The terms and conditions of this proposal, including the attached Standard Contract Terms and Conditions are:**

**ACCEPTED BY:** \_\_\_\_\_ **CITY OF MEBANE, NC**

**SIGNATURE:** \_\_\_\_\_

**PRINTED NAME:** \_\_\_\_\_

**TITLE:** \_\_\_\_\_ **DATE:** \_\_\_\_\_





**SCHEDULE OF PERSONNEL FEES – GREENSBORO, NORTH CAROLINA**  
**Effective until December 31, 2020**

Senior Consultant	\$297.00/hr
Principal	277.00/hr
Senior Associate	244.00/hr
Associate	212.00/hr
Senior Engineer/Scientist	185.00/hr
Project Engineer/Scientist	158.00/hr
Senior Staff Engineer/Scientist	135.00/hr
Staff Engineer/Scientist/Technologist	118.00/hr
Senior Technician II (see note 3)	112.00/hr
Senior Technician I (see note 3)	93.00/hr
Technician III (see note 3)	82.00/hr
Technician II (see note 3)	69.00/hr
Technician I (see note 3)	58.00/hr
CADD III	123.00/hr
CADD II	115.00/hr
CADD I	94.00/hr
Clerical/Admin	80.00/hr

**NOTES:**

1. Personnel fees will be based upon the actual hours charged times the appropriate hourly rate.
2. Travel by auto to and from jobs will be charged at the current IRS prevailing rate, plus a markup of 15% to cover handling, insurance and overhead. Travel by air or rail, lodging and meal expense for personnel in the field will be billed at cost plus a 15% markup.
3. Overtime for Technicians is time for work on Saturday, Sunday and national holidays, time in excess of 8 hours per day and time between the hours of 7:00 P.M. and 7:00 A.M. A surcharge of \$25/hr is added to the above rate for overtime.
4. Subcontractors and other non-labor project expenses are marked up 15% to cover the cost of handling, insurance and overhead.

**SCHNABEL ENGINEERING SOUTH, P.C.  
STANDARD CONTRACT TERMS AND CONDITIONS**

**1. DEFINITIONS**

- 1.1 Schnabel Engineering South, P.C., the "Engineer," agrees to provide Professional Services, as delineated in the attached Proposal. "Engineer" means Engineer and its employees, and subcontractors.
- 1.2 The "Client" is the other party to this "Agreement."
- 1.3 The "Contractor" is the responsible party providing construction for the subject Project.

**2. ENTIRE AGREEMENT, SCOPE OF WORK**

- 2.1 The Agreement between Engineer and Client consists of the Proposal, these Standard Contract Terms and Conditions, and any other exhibits or attachments referenced in the Proposal. Together these elements will constitute the entire Agreement, superseding all prior written or oral negotiations, statements, representations, correspondence, and/or agreements. The Services to be provided by Engineer pursuant to this Agreement are described in the attached Proposal and include the Scope of Work. Both Client and Engineer must mutually acknowledge any changes to this Agreement in writing. All work performed by Engineer on or relating to the Project is subject to the terms and limitations of this Agreement.
- 2.2 If work is performed, but the parties do not reach agreement concerning modifications to the Scope of Work or compensation, then the terms and conditions of this Agreement apply to such work. Disputes concerning modifications to Scope of Work or compensation shall be resolved pursuant to Article 12, "Dispute Resolution."

**3. STANDARD OF CARE, DISCLAIMER OF WARRANTIES**

- 3.1 Engineer will strive to perform Services under this Agreement in a manner consistent with the level of care and skill ordinarily exercised by members of the profession currently practicing in the same locality under similar conditions. No other representation and no warranty or guarantee, either express or implied, is included or intended by this Agreement.

**4. SITE ACCESS, SITE CONDITIONS, SAMPLES**

- 4.1 Client will provide rights of entry and access for Engineer to perform its Services.
- 4.2 Engineer will take reasonable precautions to avoid damage or injury to subterranean structures or utilities in the prosecution of his work. Client agrees to advise Engineer of known or suspected underground features in the area of the work, and Engineer will not be responsible for damage to below grade features not brought to its attention, or incorrectly shown on plans provided.
- 4.3 Client shall promptly pay and be responsible for the removal and lawful disposal of contaminated samples and cuttings, and hazardous substances, unless other arrangements are mutually agreed in writing.

**5. OWNERSHIP OF DOCUMENTS, RESTRICTIONS ON REUSE**

- 5.1 All documents, including opinions, conclusions, certificates, reports, drawings and specifications and other documents, prepared or furnished by Engineer and Engineer's independent professional consultants pursuant to this Agreement (collectively "Documents") are instruments of Service. Engineer retains all ownership and property interests in the Documents, including all common law, statutory and other reserved rights, including copyrights, whether or not the Project is completed. Client may make and retain copies of them for information and reference in connection with the use and occupancy of the Project; however, such copies are not intended or represented to be suitable for reuse by others, and may not be used on other projects or for additions to this Project outside the Scope of the Work.
- 5.2 At Client's request, client may negotiate with Engineer to acquire ownership of Documents for a mutually agreed amount. If Client acquires ownership of Documents prepared by Engineer, Client agrees: a) that any subsequent reuse or modification of them by Client or any party obtaining them through Client will be at Client's sole risk and without liability to Engineer, and b) client will defend, indemnify and hold harmless Engineer from and against any claims, damages, and liabilities arising from or related to any use, reuse or modification of Documents by Client or any party obtaining them through Client. Client agrees that Engineer may retain copies of all documents for its files.
- 5.3 Electronic communications and CADD data transferred by Email, websites or computer disks (collectively "E-Data") are provided only as an accommodation by Engineer for the benefit of Client. Signed paper prints of documents constitute the contract deliverables. Client assumes the risk that E-Data may differ from the paper deliverables. Client agrees to indemnify and hold harmless Engineer from and against claims, damages, and liabilities for defects or inappropriate use of E-Data created or transmitted by Engineer.

**6. THIRD PARTY RELIANCE UPON DOCUMENTS**

- 6.1 Engineer's performance of the Services, as set forth in this Agreement, is intended solely and exclusively for the Client's benefit and use. No party may claim under this Agreement as a third party beneficiary. Client agrees not to distribute, publish or otherwise disseminate Engineer's Documents, without first obtaining Engineer's prior written consent.
- 6.2 No third party may rely upon Engineer's Documents including, but not limited to, opinions, conclusions, certificates, reports, drawings and specifications unless Engineer has agreed to such reliance in advance and in writing.

**7. ASSIGNMENT, SUBCONTRACTING**

- 7.1 Neither Client nor Engineer may delegate, assign, sublet, or transfer all or any part of this Agreement, including its duties or interest in this Agreement without the written consent of the other party.
- 7.2 Notwithstanding Section 7.1, Engineer may subcontract subsurface exploration, testing, and other supplemental services and assign accounts receivable as security for financial obligations without notification or consent of Client.

**8. TERMINATION, SUSPENSION**

- 8.1 Either party upon 7 days' written notice may terminate this Agreement for convenience or material breach of Agreement. In the event of termination for convenience or material breach of Agreement, Engineer shall be paid for Services performed to the termination date, plus reasonable termination expenses.

**9. ALLOCATION OF RISK**

- 9.1 Engineer's total cumulative liability to Client (including, but not limited to, attorneys' fees and costs awarded under this Agreement) irrespective of the form of action in which such liability is asserted by Client or others, shall not exceed the total compensation received by Engineer under this Agreement or ~~\$25,000~~, whichever is less. Upon Client's written request, Engineer may negotiate an increase to this limitation in exchange for an additional agreed consideration for the increased limit. JMP  
DK
- 9.2 Client and Engineer agree to limit each's liability to the other in the following respects: Neither party will have liability to the other for any special, consequential, incidental, exemplary, or penal losses or damages including but not limited to losses, damages or claims related to the unavailability of the other party's property or facility, shutdowns or service interruptions, loss of use, lost profits or revenue, inventory or use, charges or cost of capital or claims of the other party's customer.
- 9.3 The limitations of liability of this Agreement shall survive the expiration or termination of this Agreement.

**10. INDEMNIFICATION**

- 10.1 Indemnification of Client. Subject to the provisions and limitations of this Agreement, Engineer agrees to indemnify and hold harmless Client, its shareholders, officers, directors, employees, and agents from and against any and all claims, suits, liabilities, damages, expenses (including without limitation reasonable attorney's fees and costs of defense) or other losses (collectively "Losses") to the extent caused by Engineer's negligent performance of its Services under this Agreement.
- 10.2 Indemnification of Engineer. Subject to the provisions and limitations of this Agreement, Client agrees to indemnify and hold harmless Engineer from and against any and all Losses to the extent caused by the negligence of Client, its employees, agents and contractors. In addition, except to the extent caused by Engineer's sole negligence, Client expressly agrees to defend, indemnify and hold harmless Engineer Entities from and against any and all Losses arising from or related to the existence, disposal, release, discharge, treatment or transportation of Hazardous Materials, or the exposure of any person to Hazardous Materials, or the degradation of the environment due to the presence, discharge, disposal, release of or exposure to Hazardous Material.

**11. INVOICES, PAYMENTS**

- 11.1 Payment is due without retainage upon presentation of invoice and is past due thirty (30) days from invoice date, and will not be contingent upon receipt of funds from third parties. Client agrees to pay a service charge of one and one-half percent (1-1/2%) per month or fraction thereof on past due payments under this Agreement.
- 11.2 It is further agreed that in the event a lien or suit is filed to enforce overdue payments under this Agreement, Engineer will be reimbursed by Client for all costs of such lien or suit and reasonable Attorney's fees in addition to accrued service charges, where the court of appropriate jurisdiction enters a finding in favor of Engineer.

**12. DISPUTE RESOLUTION**

- 12.1 Claims, disputes, and other matters in controversy between Engineer and Client caused by or any way related to this Agreement will be submitted to non-binding mediation as a condition precedent to litigation. The cost for mediation including the mediator's fees, reproduction of documents, and miscellaneous out-of-pocket expenses will be borne equally by each party to this Agreement.
- 12.2 The law of the State of North Carolina will govern the validity of these terms, their interpretation and performance. Client and Engineer agree that venue for any litigation will be in the courts of the State of North Carolina, and Engineer and Client both hereby waive any right to initiate any action in, or remove any action to, any other jurisdiction.

**13. SEVERABILITY**

- 13.1 This Agreement reflects the entire agreement of the parties with respect to its terms and supersedes all prior agreements, whether written or oral. If any portion of this Agreement is void or voidable, such portion will be deemed stricken and the Agreement reformed to as closely approximate the stricken portions as the law allows.



---

## AGENDA ITEM #10

### Cross-Connection Control Ordinance

---

#### Presenter

Kyle Smith, Utilities Director

---

#### Public Hearing

Yes  No

---

#### Summary

This ordinance is supplemental to the North Carolina State Administrative Code Section 15A NCAC 18C.0406(b) of the Rules Governing Public Water Systems. The intent of this ordinance is to ensure a safe water distribution system by providing regulatory authority to the City of Mebane for cross-connection testing, inspection, reporting, and enforcement. When it is determined that a backflow prevention assembly is required, this ordinance will require the installation of an approved backflow prevention assembly and require that testing is done on each assembly.

---

#### Background

Beginning January 1, 2020, water systems with five or more testable backflow prevention assemblies must start an inventory of existing backflow prevention devices. Records of the location, type, size, and field tests must be maintained for each device identified for a minimum of four years. The Utilities Department is nearly complete with the inventory of devices and is nearing the point where we will need to reach out to all device owners requesting testing records. During a recent Distribution System Compliance Inspection, the State strongly recommend we adopt and implement a Cross-Connection Control Ordinance.

---

#### Financial Impact

No additional cost will be incurred for testing as City owned backflow devices have been tested annually since installation. Record keeping will cost the City an estimated \$500 annually. Water consumers that own backflow assemblies will be required to have devices installed and/or annually tested at the owner's expense.

---

#### Recommendation

This Ordinance addition has been reviewed by the City Attorney and the Utilities Staff recommends adoption of the Cross-Connection Control Ordinance.

---

#### Suggested Motion

Motion to adopt the Cross-Connection Control Ordinance as presented.

---

#### Attachments

1. Cross-Connection Control Ordinance

## **DIVISION 3. - CROSS-CONNECTION CONTROL**

### **Sec. 36.76 - Purpose and Objective**

- (a) The purpose of this cross-connection ordinance is to establish and define the authority of the City of Mebane as the water purveyor in the elimination of all cross-connections within its public potable water supply.
- (b) The objective of this cross-connection ordinance is to protect the public potable water supply of City of Mebane against actual or potential contamination by containing and/or isolating within the consumer's water system contaminants or pollutants which could, under adverse conditions, backflow through uncontrolled cross-connections into the public water system.
- (c) This ordinance shall apply to all consumers connected to the city's public potable water supply.
- (d) The City of Mebane will administer a continuing inspection and testing program of cross-connection control and backflow prevention which will systematically and effectively control all actual or potential cross-connections which may occur in the future.
- (e) This ordinance is consistent with the Federal Safe Drinking Water Act (PL 93-523), the North Carolina State Administrative Code (15A NCAC 18A and 15A NCAC 18C), and the North Carolina State Building Code (Volume II) as they pertain to cross-connections with the public water supply.

### **Sec. 36.77- Responsibilities**

- (a) *Health agency.* The North Carolina Department of Environmental Quality (NCDEQ) has the responsibility for promulgating and enforcing laws, rules, regulations, and policies in carrying out an effective cross-connection control program. The North Carolina Division of Water Resources has the primary responsibility of ensuring that the water purveyor operates the public potable water system free of actual or potential sanitary hazards, including unprotected cross-connections, ensuring that the water purveyor provides an approved water supply at the service connection to the consumer's water system and, further, that the consumer or user requires the installation, testing, and maintenance of an approved backflow prevention assembly on the service connection when required.
- (b) *Water purveyor.*
  - 1) Except as otherwise provided in this ordinance, the water purveyor's responsibility to ensure a safe water supply begins at the source and includes all of the public water distribution system, including the service connection, and ends at the point of delivery to the consumer's water system.
  - 2) In addition, the water purveyor shall exercise reasonable vigilance to ensure that the consumer has taken the proper steps to protect the public potable water system. To ensure that the proper precautions are taken, the water purveyor is required to administer a cross-connection program
    - a) To determine the degree of hazard or potential hazard to the public potable water system and;
    - b) To determine the degree of protection required; and
    - c) To ensure proper containment and isolation protection through an on-going inspection program.
  - 3) When it is determined that a backflow prevention assembly is required for the protection of the public system, the water purveyor shall require the consumer, at the consumer's expense, to install an approved backflow prevention assembly at each service connection, to test immediately upon installation and thereafter at annually, to properly repair and maintain such assembly or assemblies, to keep adequate records of each test and subsequent maintenance

and repair, including materials and/or replacement parts, and to submit such records to the water purveyor within the prescribed time period.

(c) *Inspection.*

- 1) The City of Mebane's Engineering, Inspections, and Utilities departments have the responsibility to not only review construction drawings and inspect plumbing as it is installed; but they have the explicit responsibility of preventing cross-connections from being designed and built into the plumbing system within its jurisdiction. Where the review of construction drawings suggests or detects the potential for cross-connections being made an integral part of the plumbing system, the City has the responsibility, under the state building code, for requiring that such cross-connections be either eliminated or provided with backflow prevention equipment approved by the state building code and the city's ordinance.
- 2) The inspector's responsibility begins at the point of delivery, downstream of the first installed backflow prevention assembly, and continues throughout the entire length of the consumer's water system. The plan inspector should inquire about the intended use of water at any point where it is suspected that a cross-connection might be made or where one is actually called for by the plans. When such is discovered it shall be mandatory that a suitable, approved backflow prevention assembly approved by the state building code and be required by the plans and be properly installed. The primary protection assembly for containment and isolation purposes only shall have approval from water purveyor, and the state building code, and shall also adhere to the administrative codes of the North Carolina Department of Environmental Quality.

(d) *Consumer.*

- 1) The consumer has the responsibility of preventing pollutants and contaminants from entering components of the user's potable water system or the public potable water system. The consumer's responsibility starts at the point of delivery from the public potable water system and includes all components of the consumer's water system.
- 2) The consumer, at his own expense, shall ensure installation, operation, testing, and maintenance of approved backflow prevention assemblies as directed by the water purveyor. All tests, maintenance, and repairs of backflow prevention assemblies shall be made by a state certified backflow prevention assembly tester. Following any installation, repair, overhaul, re-piping or relocation of an assembly, the consumer shall have it tested to ensure that it is in good operating condition and will prevent backflow.
- 3) The consumer shall maintain accurate records of tests and repairs made to backflow prevention assemblies and shall maintain such records for a minimum period of three (3) years. The records shall be on forms approved by the water purveyor and shall include the list of materials or replacement parts used.
- 4) The consumer has the responsibility of ensuring that all records of installation, testing and maintenance shall be provided to the water purveyor by the certified backflow prevention assembly tester within the prescribed time period.

(e) *Installer.* Installation of an approved backflow prevention assembly shall be made by the appropriate certified installer. When installing a backflow prevention device, the installer must document the installation on forms approved by the water purveyor. A copy of all installation forms shall be provided to the consumer and to the water purveyor.

(f) *Certified backflow prevention assembly testers.*

- 1) All certified backflow prevention assembly testers must hold a current certification from an approved backflow prevention assembly certification program. All certified backflow prevention assembly testers must become re-certified every two (2) years through an approved backflow prevention assembly certification program.
- 2) When employed by the consumer to test, repair, overhaul, or maintain backflow prevention assemblies, a backflow prevention assembly tester will have the responsibility for making competent inspections and for repairing or overhauling backflow prevention assemblies and

making reports of such repair to the consumer and responsible authorities on forms approved by the water purveyor. The tester shall include the list of materials or replacement parts used. It will be the tester's responsibility to ensure that original manufactured parts are used in the repair of or replacement of parts in a backflow prevention assembly. It will be the tester's further responsibility not to change the design, material or operational characteristics of an assembly during repair or maintenance without prior approval of the water purveyor.

- 3) The tester shall be equipped with and be competent to use all the necessary tools, gauges, manometers and other equipment necessary to properly test, repair, and maintain backflow prevention assemblies. All certified backflow prevention assembly testers must obtain and employ backflow prevention assembly test equipment which has been evaluated and/or approved by the water purveyor. All test equipment shall be checked for accuracy annually, at a minimum, and calibrated, if necessary. All certified backflow prevention assembly testers shall provide a certificate of accuracy to the water purveyor as to such calibration, employing an accuracy/calibration method acceptable to the water purveyor.
- 4) A certified tester shall perform the work and be responsible for the competency and accuracy of all tests and reports. A certified tester shall provide a copy of all test and repair reports to the consumer and to the water purveyor within ten (10) business days of any completed test or repair work. A certified tester shall maintain such records for a minimum period of three (3) years.

## **Sec. 36.78 - Definitions**

The following words, terms and phrases, when used in this ordinance, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

*Air-gap separation* means a physical separation between the free-flowing discharge end of a potable water supply pipeline and an open or non-pressure receiving vessel. An approved air-gap separation shall be at least double the diameter of the supply pipe measured vertically above the overflow rim of the receiving vessel, in no case less than one (1) inch (or 2.54 cm).

*Backflow* means the undesirable reversal of flow of water or mixtures of water and other liquids, gases, or other substances into the distribution pipes of the consumer or public potable water system from any source or sources.

*Backflow prevention assembly—Approved.* The term "approved backflow prevention assembly" means an assembly used for containment and/or isolation purposes that has been investigated and approved by the water purveyor and has been shown to meet the design and performance standards of the American Society of Sanitary Engineers (ASSE), or the University of Southern California Foundation for Cross-Connection Control and Hydraulic Research (USCFCCCHR). A backflow prevention assembly used on fire suppression systems must comply with the National Fire Protection Association (NFPA) Code.

*Backflow prevention assembly—Unapproved.* The term "unapproved backflow prevention assembly" means an assembly that has been investigated by the water purveyor and has been determined to be unacceptable for installation within the water system. Consideration for disapproval shall be based upon, but not limited to, the following criteria: (i) Due to poor performance standards (i.e., significant failure rate); (ii) Lack of or unavailability of repair parts; and/or (iii) Poor service or response from assembly's factory representative.

*Backflow prevention assembly—Type.* The term means an assembly used to prevent backflow into a consumer or public potable water system. The types are:

- (1) Double check valve assembly (DCVA)
- (2) Double check detector assembly (fire sprinkler system) (DCDA and DCDA-II)
- (3) Pressure vacuum breaker (PVB)

- (4) Reduced pressure principle assembly (RP)
- (5) Reduced pressure principle detector assembly (fire sprinkler system) (RPDA and RPDA-II)
- (6) Spill-resistant vacuum breaker (SVB)

*Backflow prevention assembly tester—Certified.* The term "certified backflow prevention assembly tester" means a person who has proven his competency to the satisfaction of the water purveyor. Each person who is certified to make competent tests, or to repair, overhaul, and make reports on backflow prevention assemblies shall be knowledgeable of applicable laws, rules, and regulations, and must hold a certificate of completion from an approved training program in the testing and repair of backflow prevention assemblies. In order to prevent any conflict of interest, it shall be unlawful for an employee of the City of Mebane to test and repair any privately owned backflow prevention assemblies installed in the city's public potable water supply, except to perform any duty imposed by this ordinance.

*Backflow prevention device—Approved.* The term "approved backflow prevention device" means a device used for isolation purposes that has been shown to meet the design and performance standards of the American Society of Sanitary Engineers (ASSE) the American Water Works Association (AWWA).

*Backpressure backflow* means any elevation in the consumer water system, by pump, elevation of piping, or steam and/or air pressure, above the supply pressure at the point of delivery which would cause, or tend to cause, a reversal of the normal direction of flow.

*Backsiphonage backflow* means a reversal of the normal direction of flow in the pipeline due to a negative pressure (vacuum) being created in the supply line with the backflow source subject to atmospheric pressure.

*Check valve—Approved.* The term "approved check valve" means a check valve that is drip tight in the normal direction of flow when the inlet pressure is at least one (1) psi and the outlet pressure is zero (0). The check valve shall permit no leakage in a direction reverse to the normal flow. The closure element (e.g. clapper, poppet, or other design) shall be internally loaded to promote rapid and positive closure. An approved check valve is only one (1) component of an approved backflow prevention assembly, i.e., pressure vacuum breaker, double check valve assembly, double check detector assembly, reduced pressure principle assembly, or reduced pressure detector assembly.

*Consumer* means any person, firm, or corporation using or receiving water from the City of Mebane.

*Consumer's potable water system* means that portion of the privately owned potable water system lying between the point of delivery and point of use and/or isolation protection. This system will include all pipes, conduits, tanks, receptacles, fixtures, equipment, and appurtenances used to produce, convey, store, or use potable water.

*Consumer's water system* means any water system commencing at the point of delivery and continuing throughout the consumer's plumbing system, located on the consumer's premises, whether supplied by a public potable water or an auxiliary water supply. The system or systems may be either a potable water system or an industrial piping system.

*Containment* means preventing the impairment of the public potable water supply by installing an approved backflow prevention assembly at the service connection.

*Contamination* means an impairment of the quality of the water which creates a potential or actual hazard to the public health through the introduction of hazardous or toxic substances or through the spread of disease by sewage, industrial fluids, or waste.

*Cross-connection* means any actual or potential connection or structural arrangement between a public or a consumer's water system and any other source or system through which it is possible to introduce any contamination or pollution, other than the intended potable water with which the system is supplied. Bypass arrangements, jumper connections, removable sections, swivel or change-over devices, and other temporary or permanent devices through which or because of which "backflow" can or may occur are considered to be cross-connections.

*Direct cross-connection* means any arrangement of pipes, fixtures, or devices connecting a potable water supply to a non-potable source which is permanent in nature, ie a boiler feed line.



*Double check detector assembly* means a specially designed assembly composed of a line-size approved double check valve assembly with a specific bypass water meter and a meter-sized approved double check valve assembly. For a DCDA-II assembly, the bypass will be protected by a single check. To be approved, the DCDA must conform to ASSE 1048 standards. The meter shall register (in U.S. gallons/cubic feet) accurately for only very low rates of flow and shall show a registration for all rates of flow. This assembly shall only be used to protect against a nonhealth hazard (i.e., pollutant).

*Double check valve assembly* means an assembly composed of two (2) independently acting, approved check valves, including tightly closing shutoff valves attached at each end of the assembly and fitted with properly located test cocks. To be approved, the DCVA must conform to ASSE 1015 standards. This assembly shall only be used to protect against a non-health hazard (i.e., pollutant).

*Dual check* means a self-closing device designed to permit flow in one direction and close if there is a reversal of flow. A dual check valve is not an in-line testable assembly.

*Fire sprinkler system* means a system of piping which may include sprinklers, hose connections, hydrants, or fixed spray nozzles that may be wet or dry, open or closed for the use of suppressing fires.

*Hazard—Degree of.* The term "degree of hazard" is derived from the evaluation of conditions within a system which can be classified as either a "pollution" (non-health) or a "contamination" (health) hazard.

*Hazard—Health.* The term "health hazard" means an actual or potential threat of contamination of a physical, hazardous or toxic nature to the public or consumer's potable water system to such a degree or intensity that there would be a danger to health.

*Hazard—Non-health.* The term "non-health hazard" means an actual or potential threat to the quality of the public or the consumer's potable water system. A non-health hazard is one that, if introduced into the public water supply system, could be a nuisance to water customers, but would not adversely affect human health.

*Health agency* means the North Carolina Department of Environmental Quality and the North Carolina Department of Health and Human Services.

*Indirect cross-connection* means any arrangement of pipes, fixtures, or devices connecting a potable water supply to a non-potable source which is temporary in nature, ie a garden hose.

*Industrial fluids* means any fluid or solution which may be chemically, biologically, or otherwise contaminated or polluted in a form or concentration such as would constitute a health or non-health hazard if introduced into a public or consumer potable water system. Such fluids may include, but are not limited to: Process waters; chemicals in fluid form; acids and alkalis; oils, gases; etc.

*Industrial piping system—Consumer's.* The term "consumer's industrial piping system" means any system used by the consumer for transmission of or to confine or store any fluid, solid or gaseous substance other than an approved water supply. Such a system would include all pipes, conduits, tanks, receptacles, fixtures, equipment, and appurtenances used to produce, convey, or store substances which are or may be polluted or contaminated.

*Isolation* means the act of confining a localized hazard within a consumer's water system by installing approved backflow prevention assemblies. Disclaimer: The city may make recommendations, upon facility inspection, as to the usages of isolation devices/assemblies, but does not assume or have responsibility whatsoever for such installations.

*Point of delivery* means generally at the property line of the customer, adjacent to the public street where the city mains are located, or at a point on the customer's property where the meter is located. The customer shall be responsible for all water piping and control devices located on the customer's side of the point of delivery.

*Pollution* means an impairment of the quality of the water to a degree which does not create an actual hazard to the public health, but which does adversely and unreasonably affect the aesthetic qualities of such waters for domestic use.

*Potable water* means water from any source which has been investigated by the North Carolina Department of Environmental Quality and which has been approved for human consumption.

*Public potable water system* means any publicly or privately-owned water system operated as a public utility, under a current North Carolina Department of Environmental Quality permit, to supply water for public consumption or use. This system will include all sources, facilities, and appurtenances between the source and the point of delivery such as valves, pumps, pipes, conduits, tanks, receptacles, fixtures, equipment, and appurtenances used to produce, convey, treat, or store potable water for public consumption or use.

*Reduced pressure principle backflow prevention assembly* means an assembly containing within its structure a minimum of two (2) independently acting, approved check valves, together with a hydraulically operating, mechanically independent, pressure differential relief valve located between the check valves and at the same time below the first check valve. The first check valve reduces the supply pressure a predetermined amount so that during normal flow and at cessation of normal flow, the pressure between the checks is less than the supply pressure. In case of leakage of either check valve, the pressure differential relief valve, by discharge to atmosphere, shall operate to maintain the pressure between the checks less than the supply pressure. The unit shall include tightly closing shutoff valves located at each end of the assembly and each assembly shall be fitted with properly located test cocks. To be approved, the RP must conform to ASSE 1013 standards. The assembly is designed to protect against a health hazard (i.e., contaminant).

*Reduced pressure principle detector assembly* means a specially designed assembly composed of a line-size approved reduced pressure principle backflow prevention assembly with a specific bypass water meter and a meter-sized approved reduced pressure principle backflow prevention assembly. For a RPDA-II assembly, the bypass will be protected by a single check. The meter shall register, in U.S. gallons/cubic feet, accurately for only very low rates of flow and shall show a registration for all rates of flow. To be approved, the RPDA must conform to ASSE 1047 standards. This assembly shall be used to protect against a health hazard (i.e., contaminant).

*Service connections* means the terminal end of a service connection from the public potable water system, i.e., where the city loses jurisdiction and sanitary control over the water at its point of delivery to the consumer's water system.

*Vacuum breaker—Atmospheric type.* The term "atmospheric vacuum breaker," also known as the "non-pressure type vacuum breaker," means a device containing a float-check, a check seat, and an air inlet port. The flow of water into the body causes the float to close the air inlet port. When the flow of water stops, the float falls and forms a check valve against back-siphonage and at the same time opens the air inlet port to allow air to enter and satisfy the vacuum. A shutoff valve immediately upstream may be an integral part of the device. An atmospheric vacuum breaker is designed to protect against a non-health hazard, isolation protection only, under a backsiphonage condition only. The device must conform to ASSE 1001 standards.

*Vacuum breaker—Pressure type.* The term "pressure vacuum breaker" means an assembly containing an independently operating internally loaded check valve and an independently operating loaded air inlet valve located on the discharge side of the check valve. The assembly is to be equipped with properly located test cocks and tightly closing shutoff valves attached at each end of the assembly. To be approved, the PVB must conform to ASSE 1020 standards. This assembly is designed to protect against a health hazard (i.e., contaminant) under a backsiphonage condition only.

*Vacuum breaker—Spill-resistant type.* The term "spill-resistant vacuum breaker" means an assembly containing one check valve force-loaded closed and an air inlet vent valve force-loaded open to atmosphere, positioned downstream of the check valve, and located between and including two tightly closing shutoff valves and test cocks. The components of this assembly are not designed to act independently of one another. To be approved, the SVB must conform to ASSE 1056 standards. This assembly is designed to protect against a health hazard (i.e., contaminant) under a backsiphonage condition only.

*Water purveyor* means the owner or operator of a public potable water system, providing an approved water supply to the public.

*Water supply—Approved.* The term "approved water supply" means any public potable water supply which has been investigated and approved by the North Carolina Department of Environmental Quality.

The system must be operating under a valid North Carolina permit. In determining what constitutes an approved water supply, the North Carolina Department of Environmental Quality has reserved the final judgment as to its safety and potability.

*Water supply—Auxiliary.* The term "auxiliary water supply" means any water supply on or available to the premises other than the purveyor's approved public potable water supply. These auxiliary waters may include water from another purveyor's public potable water supply or any natural source such as a well, spring, river, stream, etc., "used water", or industrial fluids. These waters may be polluted, contaminated, or objectionable and constitute an unacceptable water source over which the water purveyor does not have sanitary control.

*Water supply—Unapproved.* The term "unapproved water supply" means a water supply which has not been approved for human consumption by the North Carolina Department of Environmental Quality.

*Water—Used.* The term "used water" means any water supplied by a water purveyor from a public water system to a consumer's water system after it has passed through the point of delivery and is no longer under the control of the water purveyor.

This ordinance is gender neutral and the masculine gender shall include the feminine and vice versa. Shall is mandatory, may is permissive and discretionary. The use of the singular shall be construed to include the plural and the plural shall include the singular as indicated by the context of its use.

### **Sec. 36-79 - Right of entry**

- (a) Authorized representatives from the City of Mebane shall have the right to enter, upon presentation of proper credentials and identification, any building, structure, or premises during normal business hours, or at any time during the event of an emergency, to perform any duty imposed by this ordinance. Those duties may include sampling and testing of water, or inspections and observations of all piping systems connected to the public water supply. Where a user has security measures in force which would require proper identification and clearance before entry into their premises, the user shall make necessary arrangements with the security guards so that upon presentation of suitable identification, city personnel will be permitted to enter, without delay, for the purposes of performing their specific responsibilities. Refusal to allow entry for these purposes may result in discontinuance of water service.
- (b) On request, the consumer shall furnish to the water purveyor any pertinent information regarding the water supply system on such property where cross-connections and backflow are deemed possible.

### **Sec. 36-80 - Elimination of cross-connections and degree of hazard**

- (a) When cross-connections are found to exist, the owner, his agent, occupant, user, or tenant will be notified in writing by the City or its representative to disconnect the cross-connection within the time limit established by the water purveyor. Degree of protection required and maximum time allowed for compliance will be based upon the potential degree of hazard to the public water supply system. Failure to comply with the disconnection and/or time limit requirements may result in suspension of water service. Requirements and maximum time limits are as follows:
  - (1) Cross-connections with private wells or other auxiliary water supplies must immediately disconnect upon discovery.
  - (2) All industrial and commercial facilities and/or facilities which pose a health hazard to the potable water system must have a containment assembly in the form of a reduced pressure principle backflow prevention assembly within sixty (60) days of written notification.
  - (3) All other facilities not identified as a health hazard shall be considered non-health hazard facilities. Non-health hazard facilities must install a containment assembly in the form of a double check valve assembly within sixty (60) days of written notification.

- (4) If, in the judgment of the water purveyor, an imminent health hazard exists, water service to the building or premises where a cross-connection exists may be terminated unless an air gap is immediately provided, or the cross-connection is immediately eliminated.
  - (5) Water mains served by the water purveyor but not maintained by the water purveyor should be considered cross-connections, with degree of hazard to be determined by the water purveyor. Degree of protection shall be based upon the degree of hazard, as determined by the water purveyor.
  - (6) In the event that the cross-connection control inspector does not have sufficient access to every portion of a private water system (e.g., classified research and development facilities; federal government property) to allow a complete evaluation of the degree of hazard associated with such private water systems, an approved reduced pressure principle assembly shall be required as a minimum of protection.
- (b) No person shall fill special use tanks or tankers containing pesticides, fertilizers, other toxic chemicals or their residues from the public water system except at a location equipped with an air gap or an approved reduced pressure principle backflow prevention assembly properly installed on the public water supply.

### **Sec. 36-81 - Installation of assemblies**

- (a) No person shall commence or proceed with the installation of new backflow assemblies, the relocation of existing backflow assemblies or the replacement of existing backflow assemblies without first applying for and receiving from the Authority a permit authorizing such work. Each application shall be filed in writing on a form furnished for that purpose and shall contain such information as necessary to ensure that the work complies with all applicable State laws and the Authority ordinances.
- (b) All backflow prevention assemblies shall be installed in accordance with the specifications furnished by the water purveyor, the manufacturer's installation instructions, and/or the latest edition of the state building code, whichever is most restrictive.
- (c) All new construction plans and specifications, when required by the state building code and the North Carolina Department of Environmental Quality, shall be made available to the water purveyor for review and approval, and to determine the degree of hazard.
- (d) Ownership, installation, testing, and maintenance of the assembly shall be the responsibility of the consumer, however installations, testing and maintenance work must be conducted by licensed and/or certified individuals as listed in this ordinance.
- (e) If it has been determined that a consumer must install a backflow prevention assembly, the Utilities Department will provide the consumer with a letter of notification and required action. The following time periods shall be set forth for the installation of specified assemblies:
  - Health Hazard – 60 days
  - Non-health Hazard – 90 days
- (f) Reduced pressure principle assemblies and reduced pressure principle detection assemblies must be installed in a horizontal position and in a location in which no portion of the assembly can become submerged in any substance under any circumstances. Pit and/or below grade installations are prohibited.
- (g) The installation of a backflow prevention assembly which is not approved must be replaced with an approved backflow prevention assembly.
- (h) The installer is responsible for ensuring a backflow prevention assembly is working properly upon installation and is required to furnish the following information to the City's Utilities Department within fifteen (15) days after an assembly is installed:

- (1) Service address where assembly is located
  - (2) Owner and address, if different from service address
  - (3) Description of assembly's location
  - (4) Date of installation
  - (5) Installer, include name, plumbing company represented, plumber's license number, and project permit number
  - (6) Type of assembly, size of assembly
  - (7) Manufacturer, model number, serial number
  - (8) Test results/report
- (i) When it is not possible to interrupt water service, provisions shall be made for a parallel installation of backflow prevention assemblies. The water purveyor will not accept an unprotected bypass around a backflow preventer when the assembly is in need of testing, repair, or replacement.
- (j) Following installation, all reduced pressure principle backflow preventers (RP), double check valve assemblies (DCVA), pressure vacuum breakers (PVB), spill-resistant vacuum breakers (SVB), double check detector assemblies (DCDA), or reduced pressure principle detector assemblies (RPDA) are required to be tested by a certified backflow prevention assembly tester within ten (10) days.
- (k) Enclosures for backflow prevention assemblies shall meet the following requirements:
- (1) Shall be constructed of aluminum or fiberglass reinforced construction sized to totally enclose "wet" portion of backflow prevention assembly.
  - (2) Shall provide access through lockable doors or hinged lid for testing of back flow prevention assembly.
  - (3) Shall be totally removable for maintenance of backflow prevention assembly.
  - (4) Shall be lined with unicellular, non-wicking, insulation.
  - (5) Shall provide a thermostatically controlled heat source within the enclosure to provide freeze protection to minus thirty (30) degrees F.
  - (6) For enclosure of reduced pressure backflow prevention assemblies, a drain opening at each end shall be provided to accommodate full port discharge form device. Openings shall be protected against intrusion of wind, debris, and animals.
  - (7) Shall provide means of permanent anchor to concrete pad.

### **Sec. 36-82 - Testing and repair of assemblies**

- (a) Testing of backflow prevention assemblies shall be made by a certified backflow prevention assembly tester at the consumer's expense. Such tests are to be conducted upon installation and annually thereafter or at a frequency established by the water purveyor. A record of all testing and repairs is to be retained by the consumer. Copies of the records must be provided to the City's Utilities Department within ten (10) business days after the completion of any testing and/or repair work.
- (b) A certified backflow prevention assembly tester is allowed to test any backflow in our water service area.
- (c) When repairs to backflow prevention assemblies are deemed necessary, whether through annual or required testing or routine inspection by the owner or by the water purveyor, these repairs must be completed within fourteen (14) days.

- (d) All backflow prevention assemblies with test cocks are required to be tested annually or at frequency established by the water purveyor's regulations. For facilities that require an uninterrupted supply of water, and when it is not possible to provide water service from two (2) separate meters, provisions shall be made for a parallel installation of backflow prevention assemblies.
- (e) All certified backflow prevention assembly testers must obtain and employ backflow prevention assembly test equipment which has been evaluated and/or approved by the water purveyor. All test equipment shall be documented on forms approved by the water purveyor. All test equipment shall be checked for accuracy annually, at a minimum, and calibrated, if necessary. All certified backflow prevention assembly testers shall provide a certificate of accuracy to the water purveyor as to such calibration, employing an accuracy/calibration method acceptable to the water purveyor.
- (f) It shall be unlawful for any consumer or certified tester to submit any record to the city which is false or incomplete in any material respect. It shall be unlawful for any customer or certified tester to fail to submit to the water purveyor any record which is required by this ordinance. Such violations may result in any of the enforcement actions outlined in this ordinance.

### **Sec. 36-83 - Facilities requiring protection**

- (a) Approved backflow prevention assemblies shall be installed on the service line to any premises that the water purveyor has identified as having a potential for backflow.
- (b) Premises having fire protection systems connected with the public water system shall be protected with an approved double check valve assembly as a minimum requirement. All fire systems using booster pumps, chemical agents, or additives to prevent freezing shall at a minimum be protected by an approved reduced pressure principle assembly.
- (c) Water mains served by the Authority but not maintained by the Authority should be considered cross connections, with degree of hazard to be determined by the Director. Degree of protection shall be based on degree of hazard.
- (d) For premises where, due to security requirements or other prohibitions (research and development), the Authority does not have access for a complete cross connection evaluation, an approved reduced pressure principle assembly shall be required as a minimum protection.
- (e) Multiple-family, duplex, triplex, and quadraplex units which have shared plumbing shall have approved appropriate backflow protection. Shared plumbing shall mean one meter serving more than one dwelling unit.
- (f) Any premises five stories or more shall have a reduced pressure principle assembly as minimum protection.
- (g) Any premises which uses potable water for lawn irrigation purposes, or for chemically treated pools, whirlpools, spas, and other recreational fixtures shall install backflow prevention in accordance with the water purveyor specifications.
- (h) No person, firm, or agency may connect to the Authority's fire hydrant system without approved backflow prevention. Agency refers to the Authority agencies as well as outside agencies
- (i) No facility is exempted due the age of the facility.
- (j) Other types of facilities or services not listed above or in appendix A [subsection (g)] may also be required to install approved backflow prevention assemblies if determined necessary by the water purveyor. The type of assembly required will be determined by the water purveyor and will be based on degree of hazard determined.
- (k) All assemblies and installations shall be subject to inspection and approval by the water purveyor.
- (l) Appendix A—Potential hazards. NOTE: This list is not intended to be an exhaustive list.
  - (1) Aircraft and missile plants

- (2) Automotive services stations, dealerships, etc
- (3) Automotive plants
- (4) Auxiliary water systems:
  - a. Approved public/private water supply
  - b. Unapproved public/private water supply
  - c. Used water and industrial fluids
- (5) Bakeries
- (6) Battery manufacturers
- (7) Beauty shops/barber shops
- (8) Beverage bottling plants
- (9) Bottling plants
- (10) Breweries
- (11) Buildings—Hotels, apartment houses, public and private buildings, or other structures having unprotected cross-connections
- (12) Canneries, packing houses, and rendering plants
- (13) Car wash facilities
- (14) Chemical plants—Manufacturing, processing, compounding or treatment
- (15) Chemically contaminated water systems
- (16) Commercial car-wash facilities
- (17) Commercial greenhouses
- (18) Commercial sales establishments (department stores, malls, etc.)
- (19) Concrete/asphalt plants
- (20) Connection to tanks, pumps, lines, steam boilers or vessels that handle sewage, lethal substances, toxic or radioactive substances
- (21) Dairies and cold storage plants
- (22) Dye works
- (23) Film laboratories
- (24) Fire sprinkler/suppression systems
- (25) Hospitals, medical buildings, sanitariums, morgues, mortuaries, autopsy facilities, nursing and convalescent homes, medical clinics, and veterinary hospitals
- (26) Industrial facilities
- (27) Laundries
- (28) Lawn care companies
- (29) Lawn sprinkler/irrigation systems
- (30) Metal plating, manufacturing, cleaning, processing, and fabricating plants
- (31) Mobile home parks
- (32) Oil and gas production, storage or transmission properties
- (33) Paper and paper products plants

- (34) Pest control (exterminating and fumigating)
- (35) Plating plants
- (36) Power plants
- (37) Radioactive materials or substances plants or facilities handling
- (38) Restaurants
- (39) Restricted, classified, or other closed facilities
- (40) Rubber plants (natural or synthetic)
- (41) Sand and gravel plants
- (42) Schools and colleges
- (43) Sewage and storm drain facilities
- (44) Swimming pools
- (45) Wastewater treatment plants
- (46) Waterfront facilities and industries

#### **Sec. 36.84 - Fire Protection Systems**

- (a) All connections for fire protection with the public water system 2" and smaller shall be protected with an approved double check valve assembly as a minimum requirement. All fire systems using toxic additives or booster pumps shall be protected by an approved reduced pressure principle assembly at the main service connection.
- (b) All connections for fire protection systems connected with the public water system greater than 2" shall be protected with an approved double-check detector assembly as minimum requirement. All fire protection systems using toxic or hazardous additives or booster pumps shall be protected by an approved reduced pressure principle detector assembly at the main service connection.
- (c) All existing backflow prevention assemblies 2" and larger installed on fire protection systems that were initially approved by the water purveyor shall be allowed to remain on the premises, as long as they are being properly maintained, tested, and repaired as required by this Ordinance. However, if the existing assembly must be replaced (once it can no longer be repaired), or in the event of proven water theft through an un-metered source, the consumer shall be required to install an approved double-check detector assembly or reduced pressure principle detector assembly as required by this provision.

#### **Sec. 36-85 - Connections with unapproved sources of supply**

- (a) No person shall connect or cause to be connected any supply of water not approved by the North Carolina Department of Environmental Quality to the water system supplied by the city. Any such connections allowed by the water purveyor must be in conformance with the backflow prevention requirements of this ordinance.
- (b) In the event of contamination or pollution of a public or consumer potable water system, the consumer shall notify the water purveyor immediately in order that appropriate measures may be taken to overcome and eliminate the contamination or pollution.



### **Sec. 36-86 - Cross-connection prohibited**

- (a) No person shall connect or cause to be connected any supply of water not approved by the State of North Carolina to the water system supplied by the Authority, unless allowed by the Director. Any such connections allowed by the Director must be in conformance with title 15a, subchapter 18-C, subparagraph .0406, North Carolina Administrative Code, rules governing water supplies.
- (b) In the event of a suspected contamination of a potable water system, the consumer shall notify the Authority immediately in order that appropriate measures may be taken to overcome and eliminate the contamination or pollution.
- (c) Failure of the customer to cooperate in the installation, maintenance, testing or inspection of backflow prevention assemblies will be grounds for enforcement actions.

### **Sec. 36-87 - Enforcement**

- (a) The consumer or person in charge of any installation found not to be in compliance with the provisions of this ordinance shall be notified in writing with regard to the corrective action(s) to be taken.
- (b) Such notice must explain the violation and give a time frame within which the violation must be corrected based upon the specifications of this ordinance.
- (c) If the consumer or person in charge of any installation is found to be in violation of this ordinance and fails to correct the violation in a timely manner or to pay any civil penalty or expense assessed under this section, water service may be terminated, and shall be re-established when the violation is corrected and any applicable civil penalties are paid.
- (d) Any offender who shall continue any violation beyond the time limit provided for in the aforementioned notification shall be subject to a civil penalty of up to one thousand dollars (\$1,000.00) per violation. Each day in which a violation of any provision of this ordinance shall occur or continue shall constitute a separate and distinct offense. The maximum civil penalty shall not exceed ten thousand dollars (\$10,000.00).
- (e) Failure of consumer or certified tester to submit any record required by this ordinance, or the submission of falsified reports/records may result in a civil penalty of up to one thousand dollars (\$1,000.00) per violation. If a certified backflow prevention assembly tester submits falsified records to the city, the city shall take the necessary actions to revoke certification to test backflow prevention assemblies within the potable water system for a time period not to exceed one (1) year. The tester will then be required to complete an approved certification course to acquire a new certification. Falsification made to records/reports after becoming recertified shall result in the permanent revocation of backflow testing certification, in addition to a civil penalty as provided for in this subsection.
- (f) Failure of consumer to cause testing or maintenance required by this ordinance may result in a civil penalty of up to two hundred dollars (\$200) per day but limited to a maximum penalty of three thousand dollars (\$3000).
- (g) Requests for extension of time shall be made in writing to the Utilities Director of the City or his authorized representative.
- (h) Enforcement of this program shall be administered by the Utilities Director of the City or his authorized representative.

### **Sec. 36-88 – Limitations of Liability**

- (a) The City shall not be held liable, for any cause, for failure to detect any containment assembly failing to operate adequately, or failure to identify any specific hazard, which may result in contamination of its public water supply, nor shall this article diminish the

responsibility of any owner from whose property a containment of the public water supply may originate.



---

## AGENDA ITEM #11

### Racial Equity Advisory Committee Application

---

#### Meeting Date

January 4, 2021

---

#### Presenter

Lawson Brown, City Attorney

---

#### Public Hearing

Yes  No

---

#### Summary

Council discussed and requested an application form from the interested persons to apply for membership-participation in the Racial Equity Advisory Committee.

---

#### Background

This is the next step in the Racial Equity Advisory Committee establishment and process.

---

#### Financial Impact

While the actual application process approval will not be an out-of-pocket expense, the anticipated staffing and racial equity training will require funding. At this point, no precise cost has been determined by staff.

---

#### Recommendation

Staff recommends that Council adopt the application for the Committee membership and set a timetable for receipt of applications, the screening of the same and the selection of Committee members.

---

#### Suggested Motion

I make a motion to adopt the application and set a timetable for the following:

Applications should be received by \_\_\_\_\_

Applications should be screened by \_\_\_\_\_

Committee members should be selected by \_\_\_\_\_

---

#### Attachments

1. Application
2. Adopted Ordinance

# Mebane Racial Equity Advisory Committee **DRAFT**

Proposed overview and application for community members

## **Description of R E A C**

The City of Mebane is committed to advancing racial equity. A Racial Equity Advisory Committee made up of community members will be established to research, identify, and address racial disparities in all areas of local government. To fulfill the purpose of good government this Committee will also advise and support Council and Staff in pursuing ongoing racial equity for all of Mebane's citizenry through policies and procedures.

## **Goals and Objectives of R E A C**

- Understand the lived experiences of Black, Indigenous, and People of Color in Mebane
- Research existing City policies, procedures, programs, and services to identify disparities and strengths
- Provide Community oversight on historic established policies addressing inequity (are they working?)
- Provide input that will result in a successful adoption of a strategic and measurable plan to advance racial equity, diversity, and inclusion
- Identify opportunities for the City of Mebane to have greater accountability regarding the plan constructed by R E A C
- Assist in developing metrics to measure ongoing success with the plan
- Present the plan to Council at a determined time

## **Expectations of R E A C members**

- Attend regular meetings—remotely or in-person
- Collaborate with one another
- Complete work between meetings
- (Assist with community outreach and engagement?)
- Request staff assistance and resources as needed
- Share your involvement with other members of your community: R E A C members are ambassadors
- Identify other local organizations to assist with developing the plan (example: Alamance Racial Equity Alliance)
- See the work of this Committee completed by deadline provided

## Application for the City of Mebane's Racial Equity Advisory Committee (R E A C)

The City of Mebane is seeking volunteers to serve on an Advisory Committee to research, identify, address, and recommend ways to correct racial inequities in City systems.

Full Name

Title (optional)

Email

Phone Number

Do you live inside City limits?

Do you live outside City limits?

Physical Residential Address?

Mailing Address

Describe-- in one paragraph only-- your interest in serving on this Committee.

Explain-- in one paragraph only-- your personal connection with Black, indigenous, or other communities of Color and/or any other under- represented community in Mebane.

Briefly provide any skills, experiences, or knowledge that you can bring to R E A C

Were any of your skills developed from an experience causally related to (check **all** that apply)

- Local government
- Evaluation of policies or programs

- Public sector work
- Public participation
- Research
- Business
- Human Resources
- Partnerships and procurement
- Community engagement

Have you ever served on a board, advisory board, or committee before?

If so, describe-- in one paragraph only-- what significant contribution you made to that effort.

How did you learn of this volunteer opportunity?

Please provide two personal or professional references and include an email or phone number for each.

DIVISION \_\_\_\_\_. RACIAL EQUITY ADVISORY COMMITTEE

Sec. \_\_\_\_\_. Establishment and purpose.

- a) The Racial Equity Advisory Committee of Mebane (or “Committee”) is hereby established, pursuant to the authority set forth in G.S. § 160A-492.
- b) The purpose of the Committee is to promote and improve human relations and achieve equity among all citizens in the City. The Committee will prioritize racial equity and will work with City government and will recommend to the City Council partnering with communities and outside agencies, in an effort to encourage and ensure diversity, fairness, equity, and inclusion throughout the City. The Committee should endeavor to identify and assist in addressing all forms of individual, institutional, and community discrimination through education, advocacy, and policy recommendations.

Sec. \_\_\_\_\_. Definitions.

- a) *Human relations*. Human relations shall mean those activities which promote human dignity, equitable opportunity, and harmony among the many different residents of the City. This definition shall include those activities and programs classified as promoting the general well-being of residents without regard to race, religion, national origin, disability, gender, age, sexual orientation, gender identity, or gender expression in their daily activities.
- b) *Racial Equity*. Racial Equity as defined for purposes of this Ordinance as equal opportunities for people of color (whether African American, Hispanic, Asian, American Indian/Alaskan Native, Native Hawaiian/Pacific Islander) where possible. Where “equal” is not possible, Racial Equity shall mean sufficient effort and deliberate efforts through the promotion of equal education, employment, training, mentoring, and partnering to uplift all persons to best approximate and achieve equity. This shall include:
  - 1) The promotion of understanding, respect, and goodwill among all citizens;
  - 2) The provision of channels of communication among the races;
  - 3) Encouraging the employment of qualified people without regard to race, religion, national origin, disability, gender, age, sexual orientation, gender identity or gender expression; and
  - 4) Encouraging youth to become better trained and qualified for employment.

Sec. 2-185.25. - Duties, membership, and rules of procedure.

(a) *Duties.* The Committee is charged with carrying out the human relations and racial equity in accordance with the authority set forth in the North Carolina General Statutes, and in doing so its duties will include, but will not be limited to, the following:

- 1) Make policy recommendations to the City Council which promote and improve human relations and advance equity in the City;
- 2) Provide a forum where residents can raise, and bring to the Committee's attention, issues and complaints relating to human relations issues in the city;
- 3) Engage the community and gather community input regarding the utilization of City-funded programs and policies for the promotion of racial equity and human relations;
- 4) Promote and improve human relations and advance racial equity in public safety;
- 5) Promote and improve human relations and advance racial equity in educational, art and cultural opportunities;
- 6) Promote and improve human relations and advance racial equity in economic development in the City, including but not limited to City-funded economic development programs and opportunities; and
- 7) Promote and improve human relations and advance racial equity in housing in the City, including but not limited to working with the City and other agencies and community organizations to enhance opportunities and programs related to affordable housing and to address issues related to gentrification.

(b) *Membership and appointment.*

- 1) The Committee shall be comprised of seven (7) members appointed by the City Council, for staggered two-year terms except that four (4) of the initial Committee shall be appointed for four (4) years. At least three (3) members must be residents of the City. Members may serve two full consecutive two-year terms. Three (3) or more shall live outside the City (ETJ??). The seventh (7<sup>th</sup>) member shall be considered "at large" and can be a City resident but is not required to be. Members can be removed at the discretion of the City Council for good cause.
- 2) In appointing members to the Committee, the Council should endeavor to use the following criteria:



- a) Members should have demonstrated an interest and experience in human relations and/or racial equity; and
- b) Council shall appoint members who reside in all geographical areas of the City to the extent possible.
- c) *Rules of Procedure.* The Committee shall adopt rules of procedure necessary for the proper discharge of its duties, which govern, among other things, the election of a chair and a vice chair, and the conduct and time of its meetings.



---

## AGENDA ITEM 12

### Extension of Families First Coronavirus Response Act (FFCRA) Leave

---

**Meeting Date**

January 4, 2021

---

**Presenter**

Beatrice Hunter, HR Director

---

**Public Hearing**

Yes  No

---

**Summary**

The Council will consider approval of Mebane COVID Sick Leave as an extension of the federal provision of Emergency Paid Sick Leave (EPSL) under the Families First Coronavirus Response Act (FFCRA), which expires on December 31, 2020.

---

**Background**

The goal of approving Mebane COVID Sick Leave will help encourage employees with COVID symptoms to stay home and will further protect employees at work.

The maximum entitlement of these special sick leave types (EPSL and Mebane COVID Sick Leave) is 80 hours. Employees who have used the federal leave entitlement (80 hours) will not receive an additional “bucket” of Mebane COVID Sick Leave. EPSL balances will be carried forward and employees will use no more than 80 hours of combined EPSL/Mebane COVID Sick Leave.

Approval by the Council would make these benefits effective January 1, 2021 through June 30, 2021, only if the federal government does not pass a mandate for this extension.

---

**Financial Impact**

To date, we have spent \$39,721.03. Effective 1/1/21, we will not be eligible for federal reimbursement.

---

**Recommendation**

Staff recommends that the Council extend Mebane COVID Sick Leave benefits through June 30, 2021.

---

**Suggested Motion**

Motion to approve Mebane COVID Sick Leave as presented.



## AGENDA ITEM # 13

### Budget Ordinance Amendment – 2020-21 Additional Sales Tax and Appropriations

#### Presenter

Jeanne Tate – Finance Director

#### Public Hearing

Yes  No

#### Summary

At the December City Council meeting, the financial update for the current fiscal year showed that revenues have been less severely impacted than was feared when the 2020-21 budget was adopted. A budget amendment approved by Council would appropriate the additional funds.

#### Background

The Council reviewed items that had been cut from the proposed budget along with additional items to consider appropriating from the additional revenues that are available.

**Street Resurfacing** – To take advantage of favorable pricing bid for street resurfacing this year, Council asked Engineering staff to review the street priority list based on street conditions and propose additional paving for this year. AWCK reviewed the pavement condition report and proposes an additional 7 streets and .95 miles for resurfacing at an estimated cost of \$250,600. The street list and proposed map are attached. Anticipated sales tax receipts can provide funding for the additional streets.

**Racial Equity Training** – After the budget was adopted, training was proposed for City staff in response to the Council’s decision to solicit public comment about the nationwide efforts to highlight racial equity. Staff researched several organizations that offer resources and training in diversity, equity, and inclusion, including the Government Alliance on Race and Equity, the National Conference for Community and Justice, the Racial Equity Institute, and the UNC School of Government. Most of these organizations have similar seminars and workshops and are typically around \$300 per person. The School of Government is looking for a staff person devoted to these types of training. It is currently sub-contracting with Dr. Elizabeth Dickinson from the Kenan-Flagler business school who can do tailored training for small, medium, and large groups. She is presently working with Cabarrus County’s management team and department heads. Depending on the hours and the number of sessions, these training costs can range from around \$2,000 to \$4,000. We would also anticipate some potentially more intensive training for Council, management staff, and department heads. A trainer has not been selected, but initial estimates are somewhere between \$15,000-\$20,000. The budget amendment attached would use anticipated sales tax receipts to add \$20,000 to the administration budget.

**Downtown Coordinator** – The Main Street program requires that the City have a dedicated coordinator to oversee the City’s efforts in the program. The adopted 2020-21 budget includes \$30,000 in funding for a part-time or contracted coordinator, and there has been discussion about how to best meet the requirement. At this point of the fiscal year, by the time a coordinator can be found, \$30,000 would fund

any of the considered options without further amending the budget. Further Council direction will be needed during the coming year budget discussion about funding the Main Street program for a full budget year.

**Public Works DOT Agreement** – For the relocation of US119 at Corregidor Drive, the City made an agreement with the North Carolina Department of Transportation to relocate a used oil tank. NC DOT has agreed to pay the City \$40,000 for relocating the tank, and Public Works needs to carry out the work now. The amendment attached would appropriate funding for the relocated tank and budget the receipt of funds from NC DOT.

---

### **Financial Impact**

With the expectation of at least \$300,000 in additional sales taxes and \$40,000 reimbursement from NCDOT, the City is able to make these appropriations without the additional use of Fund Balance.

---

### **Recommendation**

Recommend that the Council approve the attached budget ordinance amendment appropriating sales taxes for the projects as described.

---

### **Suggested Motion**

Motion to adopt the budget ordinance amendment as presented/amended.

---

### **Attachments**

1. Proposed Streets for Repaving
2. Street Pavement Condition Priority Report
3. Street Map – Proposed Additions for Repaving
4. Budget Ordinance Amendment

**2020-21 Street Resurfacing Contract-Change Order No. 1 List**

<b>PCR</b>	<b>Street</b>	<b>From</b>	<b>To</b>	<b>Length (FT)</b>
52-62	Great Smokey Mountain Dr.	Arcadia Court	Mount Ranier Drive	1,371
53	Great Smokey Mountain Dr.	Big Bend Drive	Everglades Drive	466
57	Saint Andrews Drive	Bayhill Court	Bayhill Court	58
60	Saint Andrews Drive	Great Smokey Mountain Dr.	Sawgrass Court	328
61	Everglades Drive	Great Smokey Mountain Dr.	Mount Ranier Drive	936
63	Saint Andrews Drive	Cates Drive	Elk River Court	837
63	Great Smokey Mountain Dr.	Saint Andrews Drive	Great Smokey Mountain Dr.	1,016
			Total Length (ft)	5,012
			Total Length (Miles)	0.95
			Estimated Cost	250,600

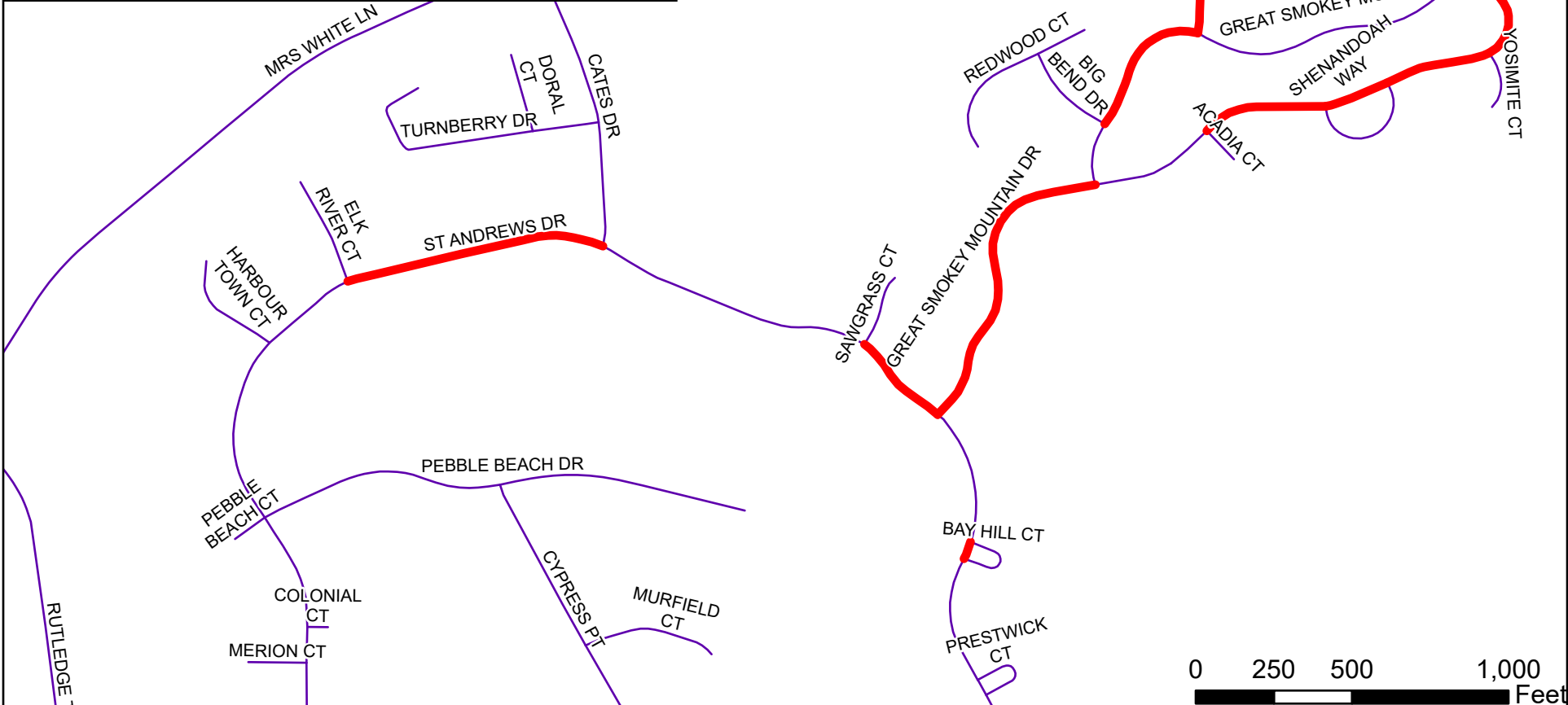








2020-21 Street Resurfacing Contract-Change Order No. 1 List				
PCR	Street	From	To	Length (FT)
52-62	Great Smokey Mountain Dr.	Arcadia Court	Mount Ranier Drive	1,371
53	Great Smokey Mountain Dr.	Big Bend Drive	Everglades Drive	466
57	Saint Andrews Drive	Bayhill Court	Bayhill Court	58
60	Saint Andrews Drive	Great Smokey Mountain Dr.	Sawgrass Court	328
61	Everglades Drive	Great Smokey Mountain Dr.	Mount Ranier Drive	936
63	Saint Andrews Drive	Cates Drive	Elk River Court	837
63	Great Smokey Mountain Dr.	Saint Andrews Drive	Great Smokey Mountain Dr.	1,016
Total Length (ft)				5,012
Total Length (Miles)				0.95
Estimated Cost				250,600



alley, williams, carmen, & king, inc.  
**ENGINEERS & ARCHITECTS**  
 740 chapel hill road  
 burlington, nc 27216

p.o. box 1179  
 (336)226-5534

<b>CHANGE ORDER NO. 1</b>		SHEET: <b>1</b> OF --
<b>EXHIBIT MAP</b>		
CITY OF MEBANE, N.C.		
SCALE: 1:500	DATE: 12/29/20	MAP BY: JCP

BE IT ORDAINED by the Council of the City of Mebane that the Budget Ordinance for the Fiscal Year Beginning July 1, 2020 as duly adopted on June 1, 2020, is hereby amended as follows:

**ARTICLE I**

<b>APPROPRIATIONS</b>	<b>Current Budget</b>	<b>Change</b>	<b>Revised Budget</b>
<b>GENERAL FUND</b>			
Administration	\$ 1,138,700	\$ 20,000	\$ 1,158,700
Public Works	1,877,322	290,600	2,167,922

**ARTICLE II**

<b>APPROPRIATIONS</b>	<b>Current Budget</b>	<b>Change</b>	<b>Revised Budget</b>
<b>GENERAL FUND</b>			
Local Option Sales Tax	\$ 3,190,243	\$ 270,600	\$ 3,460,843
DOT Reimbursement	-	40,000	40,000

This is the 4th day of January, 2021.

## Mebane Fire Dept. Monthly Report

	November	Year to Date	% Change from 2019
<b>Structural Response</b>			
<b>Totals</b>	<b>27</b>	<b>227</b>	<b>-7%</b>
<b>Average Personnel Per Response</b>	<b>10</b>	<b>12</b>	
<b>Average Volunteer Response</b>	<b>3</b>	<b>4</b>	
<b>Non Structural Responses</b>			
<b>Totals</b>	<b>59</b>	<b>611</b>	<b>-2%</b>
<b>Total Fire Response</b>	<b>86</b>	<b>838</b>	<b>-4%</b>
<b>Location (Year to Date)</b>	<b>North</b>	<b>South</b>	
<b>Total Number/Percentage</b>	<b>428/51%</b>	<b>410/49%</b>	
	<b>North</b>	<b>South</b>	
<b>Average Fire Response Time</b>	<b>5:21</b>	<b>5:55</b>	
<b>Percentage of Calls Inside City</b>	<b>53%</b>	<b>51%</b>	
<b>Percentage of Calls Outside City</b>	<b>35%</b>	<b>35%</b>	
<b>Percentage of Calls for Mutual Aid</b>	<b>12%</b>	<b>14%</b>	
<b>EMT Response</b>	<b>137</b>	<b>1471</b>	<b>-20%</b>
<b>Location (Year to Date)</b>	<b>North</b>	<b>South</b>	
<b>Total Number/ Percentage</b>	<b>763/52%</b>	<b>708/48%</b>	
<b>CPS Seats Checked</b>	<b>9</b>	<b>104</b>	
<b>Views on Fire Safety Facebook Posts</b>	<b>466</b>	<b>5635</b>	
<b>Smoke Alarms Checked/Installed</b>	<b>9</b>	<b>48</b>	
<b>Station Tours/Programs</b>	<b>0</b>	<b>4</b>	
<b># of Participants</b>	<b>5</b>	<b>271</b>	
<b>Events Conducted/Attended</b>	<b>1</b>	<b>22</b>	



**Planning Board  
Minutes to the Meeting**

Glendel Stephenson Municipal Building  
December 14, 2020  
6:30 p.m.

The Planning Board meeting was held virtually and livestreamed via YouTube. The video can be accessed through the following link: <https://www.youtube.com/watch?v=ci2UakUtAD8>

**Members Present Via Zoom:** Keith Hoover, Lori Oakley, Kurt Pearson, Gale Pettiford, Vice Chairman Judy Taylor, Larry Teague, Chairman Edward Tulauskas

**Also Present:** Ashley Ownbey, Planner; Audrey Vogel, Planner; Cy Stober, Development Director; Kirk Montgomery, IT Director

**1. Call to Order**

At 6:30 p.m. Chairman Edward Tulauskas called the meeting to order.

**2. Approval of November 9, 2020 Minutes**

Gale Pettiford made a motion to approve the minutes from the November 9, 2020 meeting. Larry Teague seconded the motion, which passed unanimously.

**3. City Council Actions Update**

Cy Stober, Development Director, Provided an update on recent City Council actions regarding the Mebane Oaks Road development project and the Buckhorn Area Plan.

**4. Request to Establish M-2 (CD) Zoning on a +/-47.5-Acre Parcel (PIN 9834436528) at 6016 West Ten Road Located Outside of the Extra-Territorial Jurisdiction (ETJ) in Orange County by Al Neyer –  
*Continued from November 9th Planning Board Meeting***

Cy Stober provided a brief overview and PowerPoint of the request, summarizing the information presented to the Planning Board at the November 9<sup>th</sup> meeting. Cy Stober indicated that property is classified as a “top tier” in the Buckhorn Area Plan; however, City Council has not adopted the plan at this time. As such, the staff report for the project was revised to reflect that no staff recommendation was made because the project is beyond the bounds of all adopted city plans. Cy Stober highlighted new information regarding the Traffic Impact Analysis and master site plan, noting that the Applicant provided additional revisions to the master site plan that he had not yet reviewed and are not reflected on site plan provided in the agenda packet.



Tim Summerville, Engineer with STEWART, 101 West Main St, Durham, NC 27701, summarized the revisions made to the master site plan. Tim Summerville indicated that the revisions were based on information from the TIA and feedback from neighbors.

Judy Taylor asked for clarification about freight traffic and driveway usage. Tim Summerville indicated that the neighbors preferred the right-in, right-out only driveway, and that it will eliminate trucks needing to turn left of buckhorn road.

Lori Oakley asked if this was noted on the plans. Tim Summerville replied that it was noted on the latest plans. Cy Stober clarified that the Planning Board has not received the most up-to-date site plan, and that the revisions in question were provided only prior to the meeting at 12:00pm. He further clarified that these notable changes included 100-foot buffers, right-in/right-out driveway on Buckhorn Rd, and the right turn lane on West Ten Rd.

Kurt Pearson asked Cy Stober if he had any notes or comments on these latest revisions. Cy Stober responded explaining the rationale for staff's initial comments and that revisions address Staff's concerns about freight traffic going south on Buckhorn Road. Cy also indicated that more detail could be provided regarding internal circulation on the site to discourage left turns on to West Ten.

At the direction of Chairman Tulauskas, several members of the public shared comments and asked questions.

Fiona Johan, 5016 Johan Lane, noted that she appreciated the 100-foot buffer, but requested it be increased to 150 feet. Ms. Johan also asked about an error shown in the agenda packet noting a "minimum" height. Justin Parker, representing the applicant, clarified that it should be "maximum." Ms. Johan asked questions about stormwater, including the fencing for the wet pond on the site. Cy Stober indicated that there is a City of Mebane Ordinance that requires fencing for non-natural bodies of water greater than two feet. In addition, she asked about the "public interest conformance" section on the Staff Report, and if an adjoining property value appraisal would be completed. Cy Stober clarified that the section is only considered for special use permits. Ms. Johan also asked about changes to Buckhorn Road per the Efland-Mebane-Buckhorn Access Management Plan. Cy Stober clarified that the plan was not a City of Mebane adopted plan and is not considered for Mebane plan review.

Patricia O'Connor, 1011 Squires Rd, asked about the Traffic Impact Analysis and if it included data from the Medline project. Joshua Reinke, traffic engineer at Ramey Kemp, responded to Ms. O'Connor's questions and concerns, providing a detailed explanation of the TIA methodology. He indicated that Medline was included in the analysis, and added that the TIA looks at peak hours only. Ms. O'Connor also requested that the developer provide a real estate impact analysis to be completed by a local real estate firm.



Beth Bronson, 1221 Buckhorn Rd, echoed her neighbors' concerns and noted that it is worth discussing the Buckhorn Area Plan because it is connected to this project, and asked about the Board's response to December 7, 2020, City Council meeting on the matter. She also asked about the relationship between Orange County and the City of Mebane regarding moving forward with development in this area. Ms. Bronson also asked about the NCDOT's comments regarding the TIA. Cy Stober responded that the comments were received earlier in the day.

Cy Stober read the following **draft** comments received from Chuck Edwards, NCDOT District Engineer, Division 7, District 1:

*General:*

*The proposed site is located on the southeast corner of the intersection of Buckhorn Road and West Ten Road and consists of 675,000 square foot of warehousing. The site is accessed via two full movement driveways on West Ten Road and one full movement driveway on Buckhorn Road. Upon full buildout in 2023, the site is expected to generate approximately 1120 daily trips. The TIA did not indicate that the site was to be developed in phases an analysis is based upon a single full-buildout scenario.*

*Methodology:*

*The analysis and methodology and scope of the TIA are consistent with the MOU based on discussion between RKA, the City of Mebane and NCDOT. Background traffic counts were not possible due to Covid-19 impacts. Traffic counts previously taken by NCDOT and RKA for other recent projects were utilized with appropriate adjustments as described in the study. Schools were in normal operational the time that counts were taken.*

*Committed Improvements:*

- *NCDOT has recently completed geometric improvements at the intersection of Buckhorn Road and West Ten Road to increase intersection radii to accommodate truck turning movements.*
- *NCDOT has also programmed and funded installation of paved shoulders and resurfacing of West Ten Road from Buckhorn Road to Mt. Willing Road. This works is scheduled for Summer 2021.*

*Analyses findings and Recommended Improvements:*

*Based on the information provided, NCDOT generally concurs with the TIA recommendations as amended below.*

*Buckhorn Road and I-40/I-85 Eastbound Ramps*

- *Monitor intersection for signalization, and install traffic signal once warranted and approved by NCDOT. Based on anticipated no-build (2023) operations, this improvement should be considered regardless of if the proposed development is built.*



*Buckhorn Road and I-40/I-85 Westbound Ramps*

- *Monitor intersection for signalization, and install traffic signal once warranted and approved by NCDOT. Based on anticipated no-build (2023) operations, this improvement should be considered regardless of if the proposed development is built.*

*West Ten Road and Site Drive 1*

- *Construct the northbound approach with one (1) ingress lane and one (1) egress lane.*
- *Provide stop control for the northbound approach.*
  - *Provide a minimum 100' internal protected driveway stem*
  - *NCDOT turn lane warrants are not satisfied based on anticipated volumes. The City of Mebane has indicated that local regulations require installation of road improvements at the site accesses. NCDOT will support local requirements.*

*West Ten Road and Site Drive 2*

- *Construct the northbound approach with one (1) ingress lane and one (1) egress lane.*
- *Provide stop control for the northbound approach.*
  - *Provide a minimum 100' internal protected driveway stem*
  - *NCDOT turn lane warrants are not satisfied based on anticipated volumes. The City of Mebane has indicated that local regulations require installation of road improvements at the site accesses. NCDOT will support local requirements.*

*Buckhorn Road and Site Drive 3*

- *Construct the westbound approach with one (1) ingress lane and one (1) egress lane.*
- *Provide stop control for the westbound approach.*
  - *Provide a minimum 100' internal protected driveway stem*
  - *NCDOT turn lane warrants are not satisfied based on anticipated volumes. The City of Mebane has indicated that local regulations require installation of road improvements at the site accesses. NCDOT will support local requirements.*
  - *The City of Mebane has indicated that as a condition of development approval, restriction of truck access at this driveway may be stipulated. NCDOT will support this local requirement if applied to the development.*

*Permitting:*

*Prior to performing work in the NCDOT right of way, the applicant will need to obtain the following:*

- *Approved NCDOT Driveway Permit*
- *Approved NCDOT 3-Party Encroachment Agreement with City of Mebane for any proposed/stipulated water and sewer or sidewalk construction*

**C. N. Edwards Jr., PE (Chuck)**

*District Engineer*

*North Carolina Department of Transportation*

*Division of Highways*

*Division 7, District 1*



Aimee Tattersall, 1133 Squires Road, asked specific questions about the TIA. Joshua Reinke responded to her questions. A key point from this discussion was that the TIA included all traffic, not just Neyer traffic, expected to be on the roadway. They discussed at length the relationship between the Medline project and traffic on West Ten road, and how it was factored into the TIA. Ms. Tattersall expressed concern about traffic on West Ten Road.

Kurt Pearson acknowledged Ms. Tattersall's frustrations about the data in the TIA. He also noted that TIA studies rely on models and generalizations, but TIA does a good job accounting for the activity on West Ten and Buckhorn Road and provides data that he can feel confident about.

Beth Bronson expressed concern that NCDOT yielded to the local guidance from the City of Mebane and Orange County. She also expressed concerns about the projected growth from the TIA, indicating that more focus needs to be on future growth under the Buckhorn Area Plan. In addition, Ms. Bronson noted that the area has already been identified for state NCDOT improvements that have not been acted on.

Kurt Pearson responded to Ms. Bronson's comments, clarifying that Mr. Edwards comments yielding to the City indicate going above and beyond the State requirements.

Aimee Tattersall echoed more concerns about traffic on Buckhorn Road. Ms. Tattersall noted that road widening would be disruptive to single family homes that already exist.

Kurt Pearson asked Cy Stober if the right-in/right-out roadway design would be effective in limiting left turns on to West Ten Road. Cy Stober responded that he would also recommend directional signs to guide movement internal to the site.

Lori Oakley asked Cy Stober to confirm when the latest site plan revisions were received and if Staff has had sufficient time to review them. Cy confirmed that she was correct. Ms. Oakley expressed astonishment that the applicant has asked the Planning Board to vote on plans that they do not have in their possession. Cy Stober indicated that he could provide paper copies of the plans to the Board. Just Parker, explained that the reasoning for the additional revisions was to incorporate any feedback that came out of the December 7, 2020, City Council hearing on the Buckhorn Area Plan. Paul Koonts, a representative of the applicant, chimed in about addressed potential City Council recommendations under the Buckhorn Area Plan as they continue to consider the project.

Lori Oakley reiterated that she needs to physically see the plans to review the revisions.

Fiona Johan asked if the applicant would consider the real estate impact analysis prior to the Board voting on the matter. Justin Parker responded that it would be their recommendation for an appraisal that examines the larger area as opposed to a select number of parcels and that the applicant would work with the City to produce that. Cy Stober responded that the City has a standard two-week review period and the findings would need to be included in an agenda packet and presented at a public





hearing. He added that an appraisal is not required by the Unified Development Ordinance for a conditional rezoning, so it is at the applicant's discretion to complete.

Fiona Johan reiterated concerns about the project and how there is little guidance for development in the area. She indicated that she would continue to push for a home value analysis and broader buffers to protect her home and the property she invested in.

Cy Stober clarified that staff would be able to include the findings of a home value study in findings of facts, but that staff not qualified to review an appraisal. Fiona Johan commented that she would be happy to find a licensed real estate appraiser to review the findings.

Aimee Tattersall commented that when talking about property values and the project in general, there are implications for not only Mebane, but also for the homes in Orange County along Buckhorn and West Ten.

Kurt Pearson asked Cy if it was appropriate to ask the applicant how they would like the Board to proceed – to either vote on the request without the revised plans or table the request to give the board time to review the revised plans and allow for the applicant to respond to any concerns raised during the public hearing. Cy clarified that the powers of the Planning Board under general statute, noting that the role of the Board is to advise the City Council on rezoning requests. Mr. Stober also noted that after 30 days the applicant has the option to pursue a public hearing before City Council without a recommendation from the Planning Board.

Justin Parker expressed his appreciation of the neighbors' concerns and that the applicant has made efforts to acknowledge these concerns and honor the intentions of Buckhorn Area Plan. Mr. Parker noted that Buckhorn Area Plan considered the property in questions and was recommended by the Planning Board at the November 9, 2020, Planning Board meeting. Mr. Parker also noted that applicant would be amicable to postponing the decision until the next Planning Board Meeting to allow the Board time to review the revised plans.

Patricia O'Connor thanked Justin Parker for his efforts and expressed that the Board would even consider voting on the issue at this meeting. Chairman Tulauskas clarified that the Planning Board is a recommendation body, and the project will be heard by the Mebane City Council at a public hearing to decide on the request.

Kurt Pearson made a motion to table the request until the January 11, 2021, Planning Board meeting. Judy Taylor seconded the motion. Per a roll call vote, the motion carried unanimously.

Judy Taylor asked Cy Stober when the Buckhorn Area Plan would be presented to Orange County. Cy Stober responded that there would be an information item at a meeting held the following evening, Tuesday, December 14, 2021 and a public meeting on January 15, 2021.



**5. Mebane Housing Supply Report - *Continued from November 9th Planning Board Meeting***

Audrey Vogel, City Planner, provided a brief introduction about the report, noting that data from the 2000 census was added to the report since it was presented to the Planning Board at the November 9, 2020, meeting. Cy Stober clarified that the agenda item was intended to Planning Board discussion and any action they see fit to take.

Judy Taylor made a motion to recommend that the Housing Supply Report be presented to the City Council for the reason that it consistent with the goals and objectives of the Mebane By Design Comprehensive Land Development Plan. Gale Pettiford seconded the motion. Per a roll call vote, the motion carried unanimously.

**6. New Business**

Ashley Ownbey provided an update on the Lowes Boulevard Corridor Plan, detailing the key dates for upcoming virtual meetings, and providing an overview of the public engagement website. She note that the deadline for the public survey is January 22, 2021.

Cy Stober also noted that there is an open position on the City of Mebane Bicycle and Pedestrian Advisory Committee, as well as openings on the Recreation and Parks Advocacy Committee. Cy Stober also reminded the Board that the terms for four members will end in 2021.

**7. Adjournment**

There being no further business, the meeting was adjourned at 8:10 p.m.