



**TOWN OF BETHEL BOARD OF COMMISSIONERS
REGULAR MONTHLY MEETING
MAY 6, 2025 @ 6:00 PM
BETHEL TOWN HALL**

- A. CALL TO ORDER**
- B. INVOCATION**
- C. PLEDGE OF ALLEGIANCE**
- D. APPROVAL OF PROPOSED AGENDA**
- E. CONSENT AGENDA-MINUTES FROM REGULAR MEETING:**
 - 1. Minutes from Regular Monthly Meeting April 1, 2025
- F. PUBLIC COMMENTS (Provides an opportunity for residents to comment on any item included on the agenda or to address the Town Board on any matter related to the Town of Bethel. Comments are limited to 5 minutes)**
- G. PRESENTATIONS**
 - 1. Felicia Hyden, New Phoenix, LLC
 - 2. Denise Grate, U. S. Department of Veterans Affairs
- H. OLD BUSINESS**
 - 1. Smith Street Park
- I. NEW BUSINESS**
 - 1. CDBG, Deed of Trust Cancellation
 - 2. Budget/Financial Matters
 - 3. Presentation Regarding Replacement Housing and Subdivision Ordinance Administration
 - 4. Preliminary FY 25-26 Budget Review and Town Fund Balance Analysis
 - 5. 2025 Powell Bill Certified Statement and Map
 - 6. Design Services Agreement- Town Hall
- J. DEPARTMENTAL REPORTS**
 - 1. INTERIM TOWN MANAGER
 - a. Monthly Town Public Safety Report (March 2025)
 - b. Financials for March 2025
 - c. Next Board Meeting Date: June 3, 2025
 - d. Other Business
 - 2. FIRE DEPARTMENT
 - 3. PUBLIC WORKS
 - 4. TOWN ATTORNEY
- K. ADJOURNMENT**

MEETING OF THE BOARD OF COMMISSIONERS
REGULAR MONTHLY MEETING
BETHEL TOWN HALL
April 1, 2025

Present: Mayor Carl Wilson, Mayor Pro-Temp Barbara Bynum, Commissioner Ferrell Blount, Commissioner Thomas Lilley, Commissioner Tina Staton, and Commissioner Fred Whitehurst

Members of the Board Absent: None

Staff Present: Interim Town Manager, D. Scott Elliott, Attorney, Keen Lassiter, Clerk, Linda Sheppard, and Deputy Clerk, Jalissa Griggs

Call to Order

Mayor Wilson called the meeting to order at 6:00 P.M. and Mayor Pro-Temp Bynum gave the invocation.

Commissioner Lilley then led the pledge of allegiance.

Commissioner Lilley made a motion to approve the proposed agenda, the motion carried unanimously.

Mayor Pro-Temp Bynum made a motion to approve the minutes from the regular monthly meeting on March 4, 2025, the motion carried unanimously.

(No public comments were made)

Presentations

Bianca Shoneman, VP of Community Development for NC East Alliance, made a presentation regarding their services which include community development, workforce development, industrial development, lifestyle branding and marketing, and education (See Attachment A). Commissioner Whitehurst commented on the STEM education and Mrs. Shoneman explained that NC East Alliance works with industrial recruiters and local economic teams to train K-12 students to meet the needs of employers. Mayor Pro-Temp Bynum asked about the logistics. Mrs. Shoneman's organization is paid through Pitt County and then this service is offered to the Town of Bethel. Interim Town Manager asked if the Town of Bethel would have to work through Pitt County to acquire NC East Alliance's assistance. It is approved through Pitt County and then managed through the Town of Bethel.

Wes Gray, Public Health Director gave an update regarding the Pitt Stop Project (See Attachment B). The renovation of the Town's former Police Department is nearing completion. The building features include an activity room, clinic lobby, 2 tele psych rooms, 3 exam rooms, lab, office space, dental suite, and sterilization room. Interim Town Manager asked for an

anticipated date for services to begin. Mr. Gray responded that hopefully Summer 2025, at least the top 5 clinical partners can start. Mayor Pro Temp Bynum asked about the types of services offered. Health Department services, WIC services, Social Services, Physicians East, ECU Health, Pitt County Schools, telepsychiatry, and dentistry (to be offered on Friday's for adults and children) are services intended to operate out of Pitt Stop. Commissioner Lilley asked if a "Knox Box" (fire key box) will be installed. Mr. Gray said yes there will be one.

Old Business

Smith Street Park Project had three separate items needing approval from the Board:

ITEM ONE: Bid to purchase and install equipment. WillyGoat Toys & Playground submitted a bid of \$168,332.82 (equipment: \$85,494.82, installation: \$67,500, shipping and taxes: \$15,338.00). Interim Town Manager made the correction to purchase and not install as there are additional bids pending for installation. Mrs. Dew added that if the Town decides on purchasing from WillyGoat, the Town would be receiving more equipment than originally planned for the same cost as well as a \$10,000 discount and a \$15,000 installation discount (both already included in the price quoted).

Mayor Pro-Temp Bynum made a motion to approve the bid for equipment purchase by WillyGoat Toys & Playgrounds in the amount of \$85,494.82 plus shipping and taxes in the amount of \$15,338.00, motion carried unanimously.

ITEM TWO: Town Fund Balance Appropriation of \$200,000 towards project. Once approved, this appropriation of \$200,000 combined with the RTG (Rural Transformation Grant) of \$200,000 plus the set aside of \$50,000 in the SCIF (State Capital Infrastructure Fund) will total \$450,000. This total of \$450,000 will then be used to leverage a State PART-F (Parks and Recreation Trust Fund) grant at the same amount. If funded, the total project budget would be \$900,000. PART-F grants require a dollar-for-dollar match.

Commissioner Staton made the motion to approve the appropriation of \$200,000 of Town fund balance toward the Smith Street Project, the motion carried unanimously.

ITEM THREE: Smith Street Park PART-F Resolution. As part of the PART-F grant application process, a resolution as adopted by the governing body is required (Attachment C).

Commissioner Lilley made the motion to approve the PART-F Resolution for the Smith Street Park grant application, the motion carried unanimously.

A Public Input Meeting for the Smith Street Park Project will be held April 15, 2025, at 6:00pm.

New Business

Rich Zeck, Director of the PC-COA (Pitt County-Council on Aging), asked the Town of Bethel to adopt the attached proclamation recognizing its 50th anniversary (Attachment D).

Mayor Pro Temp Bynum made a motion to adopt the proclamation recognizing PC-COA 50th anniversary, motion carried unanimously.

Interim Town Manager introduced the audit contract terms from Gregory T. Redman, CPA to conduct the Town of Bethel's audit for the current year ending June 30, 2025. The audit cost has increased from \$15,000 to \$16,500 and has been included in the budget for next year.

Commissioner Blount made a motion to approve the proposed audit terms for the FY 24-25 by Gregory T. Redman, CPA, motion carried unanimously (Attachment E).

A draft budget for the new fiscal year of 2025-2026 has been developed. The budget is being tweaked as new and updated information becomes available (i.e. insurance renewals, LGERs rates, etc.) The plan is to make a Preliminary Budget Presentation at the next board meeting on May 6, 2025. In addition to the operating budget for the new year, a presentation and discussion regarding the Town's fund balance will be made. After hearing what is being proposed, the board can opt to decide whether or not it wants to schedule a more detailed budget workshop.

Interim Town Manager presented the following budget amendments that need board approval:

- Budget Amendments: 12 (duplicate), 13, 14 (See Attachment F)

This has been discussed and prepared by the Town's outside financial consultant, Beverly Stroud, CPA.

Commissioner Lilley made a motion to approve the budget amendments; the motion carried unanimously.

Departmental Reports

The Interim Town Manager gave the financial report for the month of February 2025 (See Attachment G).

Commissioner Lilley made a motion to approve the financial report for the month of February 2025, motion carried unanimously.

The Interim Town Manager made the public safety report for the month of February 2025 from the Sheriff's Office (Attachment H).

It was announced that there will be a Public Information Meeting for the proposed Industrial Mega site on April 3, 2025, April 8, 2025, and April 17, 2025. Mayor Wilson commented that

the previous meeting yielded insight that this is a 5-10 year project on a 3000-acre lot off Alpine Taylor Rd (See Attachment I).

Bethel Community Day Event (Sponsored by Pitt County Cultural Arts and Recreation) was rescheduled to May 3, 2025 at Bethel School.

Smith Street Park PART-F Public Input Meeting is scheduled for April 15, 2025.

The next monthly meeting will be held April 1, 2025.

Fire Department

Fire Chief Lilley reported 1 car fire, 1 storm mode, 1 brush fire, 4 house fires, 3 assist EMS, 2 outside county fires, 3 illegal burn, and 45 hours of training.

On April 1, 2025, the potato farm was cited with an illegal burn.

The state and county burning ban will be released on April 2, 2025 at 8:00am however, the Town of Bethel's burning ban is still in effect.

Trucks were serviced on April 1, 2025 with oil changes.

Public Works

Interim Town Manager reported that the paving issue on Nelson St near its intersection with Main St has been redone and NCDOT's final payment has been submitted.

An informal proposal was submitted by Dominion Energy to replace the decorative street lights with LED. A total of 197 are currently not LED and 36 have already transitioned. When a light goes out, Dominion Energy automatically transitions them to LED. The lights are \$150 each and there would be a 6 and ¼ return on investment. Commissioner Blount asked what the total cost would be. The total cost would be \$29,550.00. Replacements would only apply to Dominion Energy lights.

Commissioner Blount made a motion to appropriate \$30,000 from fund balance to convert the street lights to LED, motion carried unanimously.

Commissioner Lilley and Alex Lilley connected the Town with River City Electric to analyze the inoperative decorative pole street lights. Investigation yielded a finding of cut wires.

A budget of \$152,000 was figured for a new leaf vac, Farnall tractor, and arm mower. The tractor and arm mower have been purchased leaving about \$80,000 in balance. Public Works is in need of a new pickup truck. Preferably a Ford F-250 from state contract or Sourcewell, which gives a deep discount to government agencies. No motion required, informational only.

The Town of Farmville with their Vac-con vacuum truck, has contributed to the Town of Bethel's stormwater project to clear select inlets so that Rivers and Associates can measure its depth.

Pitt County is using ARPA dollars for 4 new housing units to replace dilapidated houses in Bethel.

Town Attorney

There were no upset bids for the two parcels for Mr. Foster. There is a 60-day window for closing. Mr. Lassiter will review the deed, make sure it's a non-warranty deed, and inspect the settlement statement. Then, he will ensure the Mayor signs and make sure the proceeds come to the Town.

Commissioner Lilley made a motion to recess the Town Board meeting at 7:04pm for the Planning Board meeting, the motion carried unanimously.

Commissioner Blount made a motion to reconvene the regular Town Board meeting at 7:16 pm, the motion carried unanimously.

Public Hearing

John Gurganus spoke in favor of rezoning.

Phillip Goodwin spoke in favor of rezoning.

Trisha Werkaw spoke against rezoning.

Commissioner Blount spoke in favor of rezoning.

Commissioner Blount made a motion to approve rezoning a portion of parcel number 9330 from RA-20 to Highway Business, which is reasonable and consistent with the Town's Land Use Plan, the motion carried unanimously.

Commissioner Lilley recommended selling the Town of Bethel's car. Interim Town Manager commented that it currently does not crank.

Mayor Wilson mentioned the proposed playground equipment for Smith Street Park will be handicap accessible.

Mayor Pro-Temp Bynum made a motion to adjourn the meeting at 7:25pm, the motion carried unanimously.

Mayor, Carl Wilson

ATTEST:

Linda Sheppard, Town Clerk

Date

ATTACHMENT A

4/1/25



1

**WHO IS
NC EAST ALLIANCE**

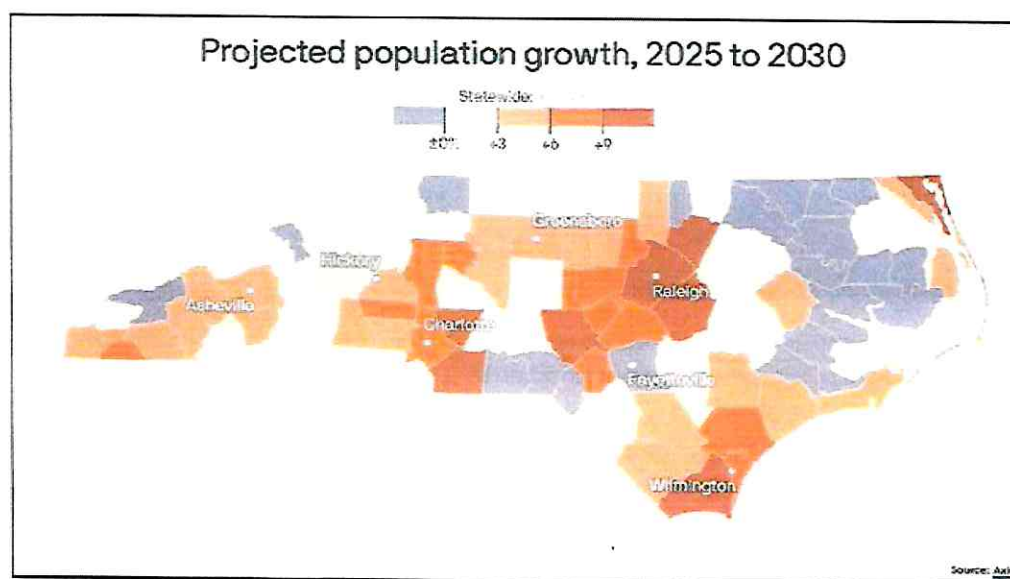
NC East Alliance has set out to redefine rural economic development by implementing a broad-based approach to addressing the full spectrum of challenges that restrain rural Eastern NC from flourishing and realizing its full potential.

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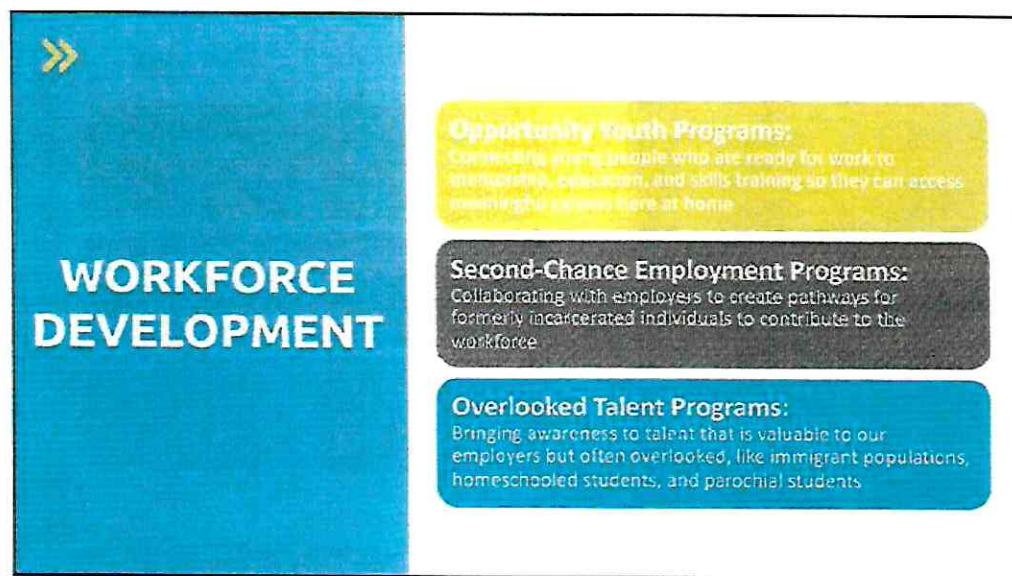


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4/1/25



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LIFESTYLE BRANDING AND MARKETING

- Lifestyle Marketing Campaigns:** Promoting lifestyle experiences that give people a place to live, work, and play with a focus on quality of life, cost of living, career opportunities, and incredible natural beauty.
- Key Industry Spotlights:** Highlighting innovative industries like biotech, advanced manufacturing, agriculture, and the Blue Economy.
- Volunteer and Brand Ambassador Programs:** Building region-wide volunteer teams, programs, and opportunities for those who love it here and want to spread the word.
- Talent Attraction Initiatives:** Promoting the region as a source of opportunity for young professionals, recent grads, and skilled talent to build their careers.
- Community Storytelling:** Sharing stories of local success, innovation, and opportunity to celebrate the people and businesses that make the region special.

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EDUCATION INITIATIVES

- STEM Schools of Distinction:** Helping schools organize around STEM education with a clear, actionable framework for success.
- Industry-Supported Design/Training Labs:** Create hands-on, industry-specific training environments in schools to prepare students for real-world careers.
- Career Centers:** Partnering with community colleges to provide region-wide access to career planning and job opportunities.
- Micro-Credentialing:** Offering career-specific credentials in collaboration with employers to give students a competitive edge.
- Industry Cluster Focus Weeks:** Engaging students and educators through immersive career exploration events, such as the Mid-Blue Economy Week.

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4/1/25



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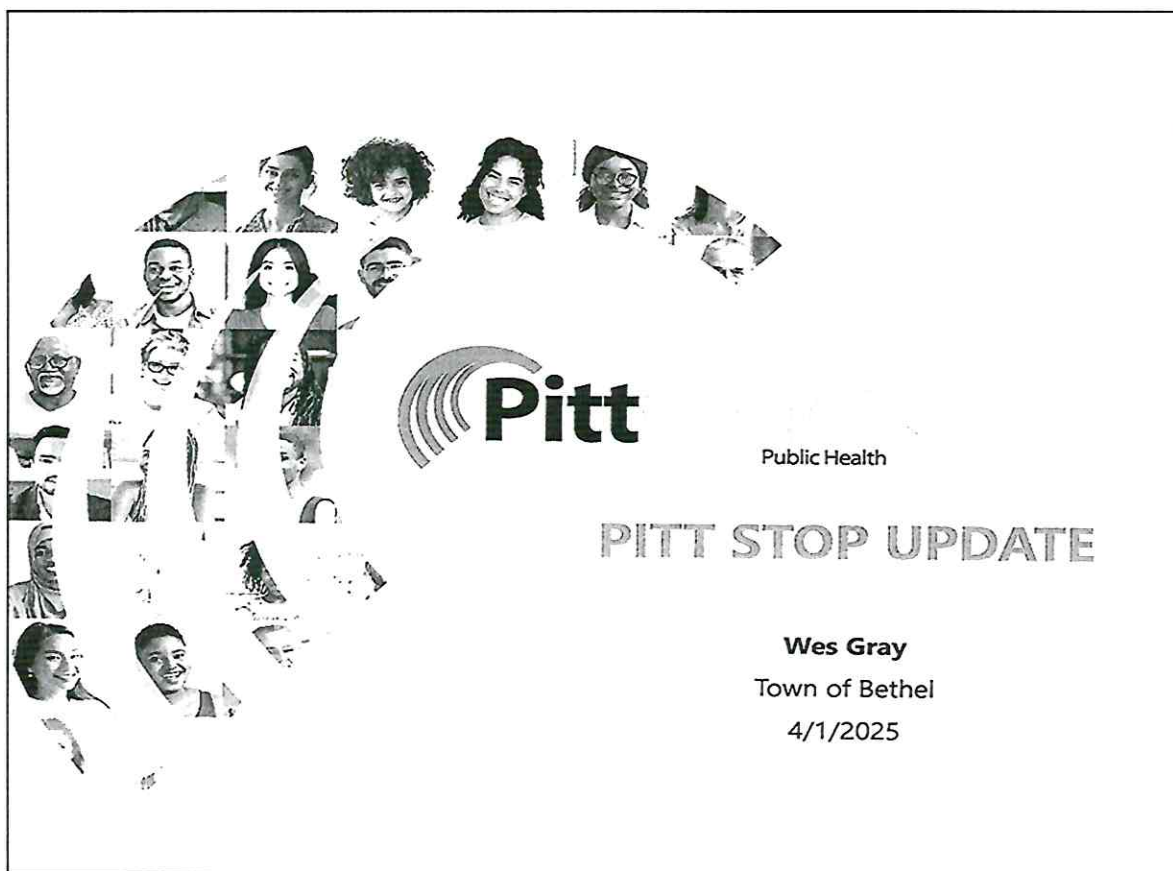
» **Bianca Shoneman**
VP Community Development
 NC East Alliance
 252-402-6888 (Mobile)
Shoneman@NCEast.org

THANK YOU!

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ATTACHMENT B



PROGRESS SO FAR

Funding Timeline:

- Oct. 2023 – Pitt BOCC approves \$300,000 for renovations
- Summer 2024 – Lease signed
- Sept. 2024 – RFP released for project upfit
- Nov. 2024 – Contract awarded to Unshakable Builders for \$250,000 
- Dec. 2024 – Construction started
 - Demo
 - Drywall
 - Lobby and front desk remodel
 - Cabinetry
 - Countertops and sink
 - Flooring



PROGRESS SO FAR

Next steps

- WIFI connectivity infrastructure, equipment, and running wire where needed. Working on quote with CPU Managed IT Solutions.
- Vendor quote for visual audio needs for education room. Working on quote from NC Sound.
- Henry Schein^{P.D.S.} has provided quotes for dental suite and sterilization room. Going before Pitt Co. BOCC on Monday, April 7 for approval of a budget amendment for a one-time expenditure from public health fund balance.
- Development of partner calendaring system and website.
- Removal of evidence room / access room to fix smoke alarm.



PROGRESS SO FAR

Funding for construction:

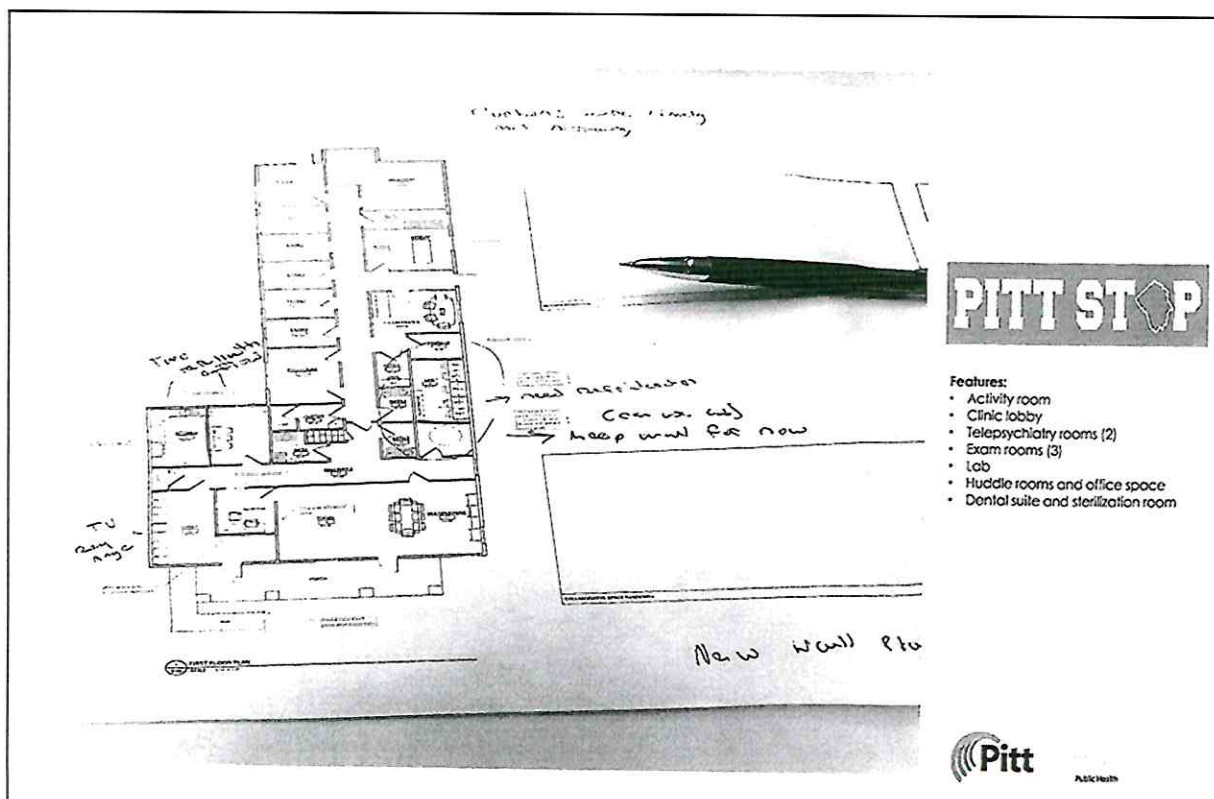
\$300,000 – Pitt County

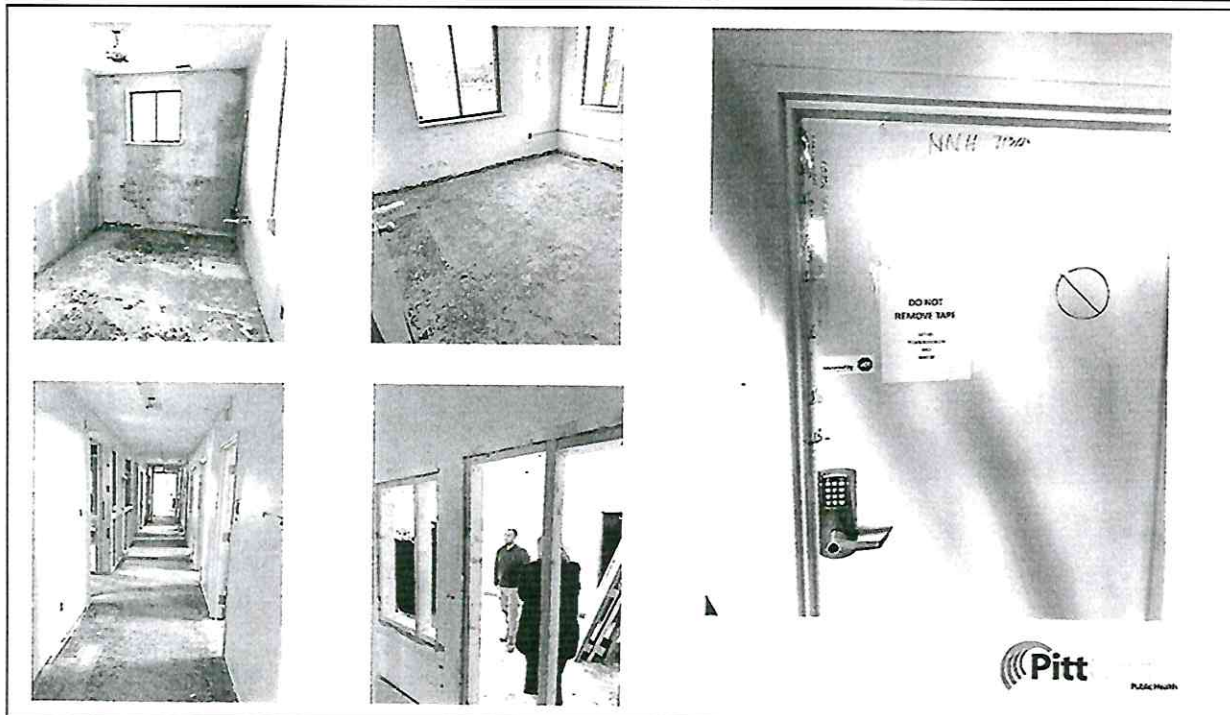
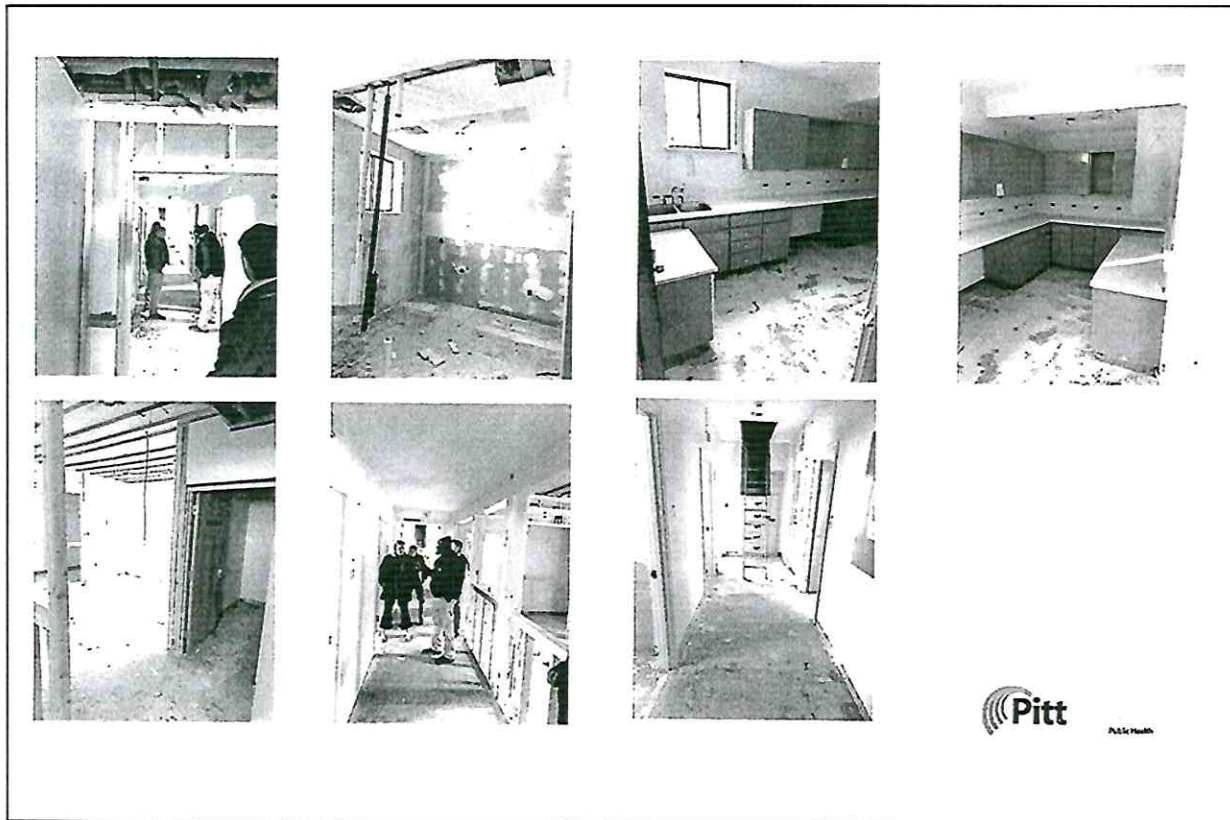
\$398,000 – NC DIT (Digital Champions Grant)

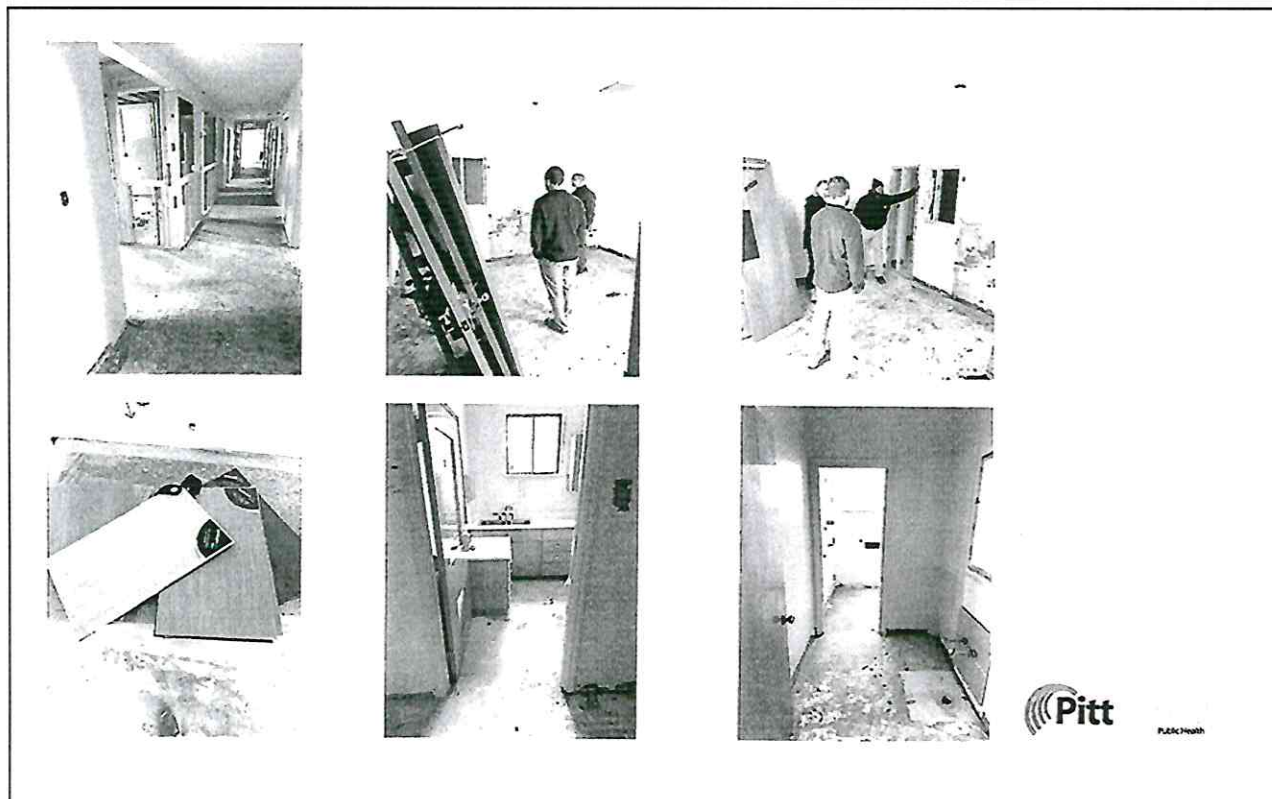
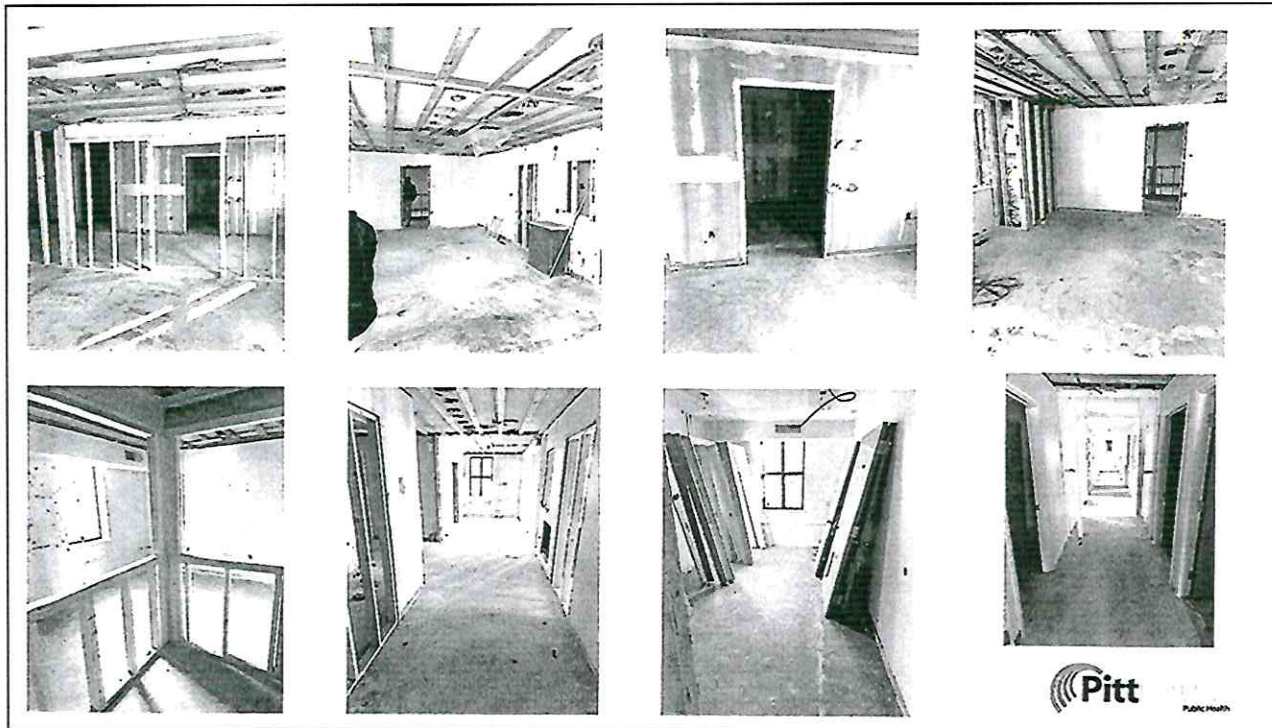
\$30,000 – Strategic Initiatives Fund (NC Alliance of Public Health Agencies)

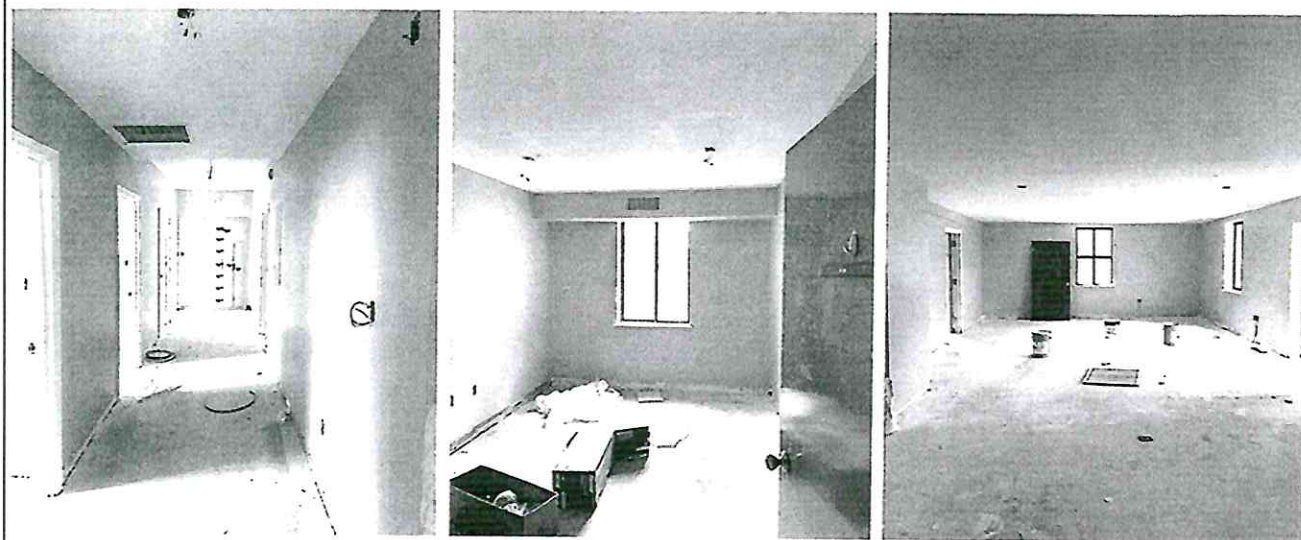
Pending:

\$250,000 – Office of Rural Health – Telehealth (Phase 3)



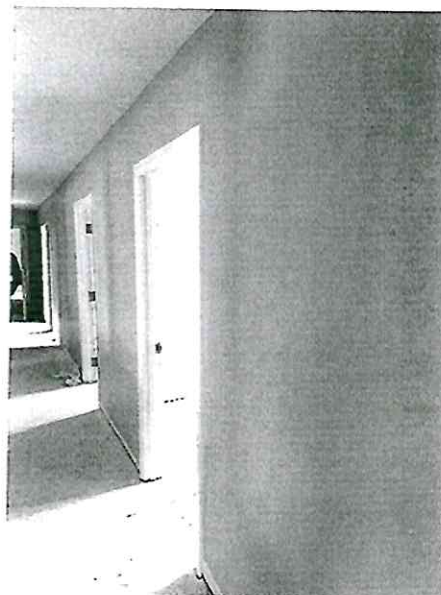






Pitt

Pitt Public Health



Pitt

Pitt Public Health

ATTACHMENT C

Resolution 25-04

Town of Bethel Resolution
Application for North Carolina Department of Commerce
NC PARTF Grant 2025
"Smith Street Park"

WHEREAS, the Town of Bethel Board of Commissioners had indicated its desire to assist in development efforts within the Town of Bethel; and,

WHEREAS, the Board fully supports the proposed project of Smith Street Park which will result in the development of Smith Street Park located at 0 Barnhill Street, Parcel Number 26272; and,

WHEREAS, the Board wishes to pursue a formal application for the North Carolina Parks and Recreation Trust Fund (PARTF) Grant in the amount of \$450,000 from the North Carolina Division of Parks & Recreation; and,

WHEREAS, the Board hereby certifies the information contained in the attached application is true and correct and the required one dollar of matching funds for every one dollar of grant funds will be available within three years of submitting the application.

NOW, THEREFORE, BE IT RESOLVED, by the Town of Bethel Board of Commissioners:

That the Town of Bethel is authorized to submit a formal application for the North Carolina PARTF Grant provided by the North Carolina Division of Parks & Recreation in order to provide assistance to benefit Smith Street Park;

That this Resolution shall take effect immediately upon its adoption.

Adopted this the 1ST day of April, 2025 in Bethel, North Carolina.

TOWN OF BETHEL

Mayor Carl Wilson

ATTEST:

Linda Sheppard, Town Clerk

***Proclamation Celebrating the 50th Anniversary of
Pitt County Council on Aging***

May 2025

WHEREAS, Pitt County Council on Aging has been dedicated to enhancing the quality of life for older adults since its establishment in 1975; and

WHEREAS, the Mission of the Pitt County Council on Aging is to help the County's seniors live a more active and healthy life, remaining independent as long as possible, and

WHEREAS, for 50 years, Pitt County Council on Aging has provided vital services, resources, and advocacy to support the independence, dignity, and well-being of the senior population in our community; and

WHEREAS, through programs such as six Senior Wellness Centers, Meals on Wheels, Medicare Counseling, Programming and Activities, Healthy Aging and Injury Prevention, and Aging Services, Pitt County Council on Aging has played a critical role in meeting the diverse needs of older adults across the County; and

WHEREAS, the dedication of the Council's staff, volunteers, community partners, and supporters has made a lasting and meaningful impact on the lives of countless individuals and families; and

WHEREAS, the work of the Council on Aging exemplifies the values of integrity, compassion, respect, and community service, and continues to address the growing needs of an aging population;

NOW, THEREFORE, Town of Bethel, do hereby recognize and congratulate Pitt County Council on Aging on the occasion of its 50th Anniversary, and encourage all residents to honor their commitment to serving older adults and promoting a thriving, inclusive community for people of all ages.

Adopted this 1st day, April 2025.

TOWN OF BETHEL

Mayor

Attest:

Town Clerk



Member
North Carolina Association of
Certified Public Accountants

Member
American Institute of
Certified Public Accountants

March 11, 2025

Town of Bethel, North Carolina
Post Office Box 337
Bethel, NC 27812

I am pleased to confirm my understanding of the services I am to provide the Town of Bethel, North Carolina for the year ended June 30, 2025.

Audit Scope and Objectives

I will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the Town of Bethel, North Carolina as of and for the period ended June 30, 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Town of Bethel, North Carolina's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who consider it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of my engagement, I will apply certain limited procedures to the Town of Bethel, North Carolina's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Schedule of the Proportionate Share of the Net Pension Liability – Local Government Employees' Retirement Systems
3. Schedule of Contributions – Local Government Employees' Retirement System
4. Schedule of Changes in Total Pension Liability – Law Enforcement Officers' Special Separation Allowance
5. Schedule of Total Pension Liability as a Percentage of Covered Payroll – Law Enforcement Officers' Special Separation Allowance

I have also been engaged to report on supplementary information other than RSI that accompanies own of Bethel, North Carolina's financial statements. I will subject the following supplementary information to the auditing procedures applied in my audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and I will provide an opinion on it in relation to the financial statements as a whole:

1. Combining and Individual Non-major Fund Financial Statements and Schedules
2. Schedule of Ad Valorem Taxes Receivable
3. Analysis of Current Tax Levy – Town-wide Levy

The objectives of my audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes my opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

I will conduct my audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of the Town of Bethel, North Carolina and other procedures I consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, I exercise professional judgment and maintain professional skepticism throughout the audit.

I will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. I will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. I will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because I will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not

have a direct and material effect on the financial statements. However, I will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that come to my attention. I will also inform the appropriate level of management of any violations of laws or governmental regulations that come to my attention, unless clearly inconsequential. My responsibility as auditor is limited to the period covered by my audit and does not extend to any later periods for which I am not engaged as auditors.

I will also conclude, based on the audit evidence obtained, whether there are conditions or events considered in the aggregate that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

My procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions.

I will also request written representations from your attorneys as part of the engagement.

I have identified the following significant risk(s) of material misstatement as part of my audit planning: Management Override of Controls, Improper Revenue Recognition, and Expenditures of ARPA Funding.

I may, from time to time and depending on the circumstances, use third-party service providers in serving your account. I may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, I maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, I will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and I will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that I am unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, I will remain responsible for the work provided by any such third-party service providers. My audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

I will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for my opinion. Tests of controls may be performed to test the effectiveness of certain controls that I consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. My tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in my report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, I will express no such opinion. However, during the audit, I will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I will perform tests of the Town of Bethel, North Carolina's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of my audit will not be to provide an opinion on overall compliance, and I will not express such an opinion in my report on compliance issued pursuant to *Government Auditing Standards*.

Responsibilities of Management for the Financial Statements

My audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that I may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom I determine it necessary to obtain audit evidence. At the conclusion of my audit, I will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that I report.

You are responsible for the preparation of the supplementary information, which I have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include my report on the supplementary information in any document that contains, and indicates that I have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes my report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on my current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

I understand that your employees will prepare all cash, accounts receivable, or other confirmations I request and will locate any documents selected by us for testing.

I will provide copies of my reports to the Town Council, however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of my reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Gregory T. Redman, CPA, and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to [Name of Regulator] or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. I will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Gregory T. Redman, CPA personnel. Furthermore, upon request, I may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the cognizant agency. If I am aware that a federal awarding agency or auditee is contesting an audit finding, I will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Gregory T. Redman, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. I expect to begin my audit on approximately August 1, 2025, and to issue my reports no later than October 31, 2025.

My fee for these services will be at my standard hourly rates, as per item 4 under the Fees For Audit Services section of the attached Contract to Audit Accounts. If I elect to terminate my services for nonpayment, my engagement will be deemed to have been completed upon written notification of termination, even if I have not completed my report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, I will discuss it with you and arrive at a new fee estimate before I incur the additional costs.

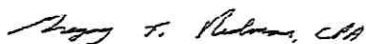
Reporting

I will issue a written report upon completion of my audit of the Town of Bethel, North Carolina's financial statements. My report will be addressed to the Town Council of the Town of Bethel, North Carolina. Circumstances may arise in which my report may differ from its expected form and content based on the results of my audit. Depending on the nature of these circumstances, it may be necessary for us to modify my opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to my auditor's report, or if necessary, withdraw from this engagement. If my opinion is other than unmodified, I will discuss the reasons with you in advance. If, for any reason, I am unable to complete the audit or are unable to form or have not formed opinions, I may decline to express opinions or issue reports, or I may withdraw from this engagement.

I will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of 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 on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during my audit I become aware that the Town of Bethel, North Carolina is subject to an audit requirement that is not encompassed in the terms of this engagement, I will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

I appreciate the opportunity to be of service to the Town of Bethel, North Carolina and believe this letter accurately summarizes the significant terms of my engagement. If you have any questions, please let us know. If you agree with the terms of my engagement described in this letter, please sign the attached copy and return it to us.

Very truly yours,



Gregory T. Redman, CPA

RESPONSE:

This letter correctly sets forth the understanding of the Town of Bethel, North Carolina.

By: _____

Title: _____

Date: _____

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CONTRACT TO AUDIT ACCOUNTS

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The	Governing Board
	Board of Directors
of	Primary Government Unit
	Town of Bethel, North Carolina
and	Discretely Presented Component Unit (DPCU) (if applicable)
	N/A

Primary Government Unit, together with DPCU (if applicable), hereinafter referred to as Governmental Unit(s)

and	Auditor Name
	Gregory T. Redman, CPA
	Auditor Address
	410 Dowd Street, Tarboro, NC 27886

Hereinafter referred to as Auditor

for	Fiscal Year Ending	Date Audit Will Be Submitted to LGC
	06/30/25	10/31/25

Must be within six months of FYE

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business-type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types). The basic financial statements shall include budgetary comparison information in a budgetary comparison statement, rather than as RSI, for the General Fund and any annually budgeted Special Revenue funds.

2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. If the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period, the Auditor shall perform the audit in accordance with *Government Auditing Standards* (GAGAS). The Governmental Unit is subject to federal single audit requirements in accordance with Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F (*Uniform Guidance*) and the State Single Audit Implementation Act. Currently the threshold is \$750,000 for a federal single audit and \$500,000 for a State Single Audit. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit in accordance with the Uniform Guidance (§200.501) the Auditor and Governmental Unit(s) should discuss, in advance of the execution of this contract, the responsibility for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512) to ensure proper submission.

Effective for audits of fiscal years beginning on or after June 30, 2023, the LGC will allow auditors to consider whether a unit qualifies as a State low-risk auditee. Please refer to "Discussion of Single Audits in North Carolina" on the LGC's website for more information.

If the audit and Auditor communication are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC State Board).

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.
 4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.
 5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.
- If the audit engagement is not subject to *Government Auditing Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.
6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC Staff within six months of fiscal year end. If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.
 7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.
- For GAAS or *Government Auditing Standards* audits, if an auditor issues an AU-C §260 report, commonly referred to as "Governance Letter," LGC staff does not require the report to be submitted unless the auditor cites significant findings or issues from the audit, as defined in AU-C §260.12 - .14. This would include issues such as difficulties encountered during the audit, significant or unusual transactions, uncorrected misstatements, matters that are difficult or contentious reviewed with those charged with governance, and other significant matters. If matters identified during the audit were required to be reported as described in AU-C §260.12-.14 and were communicated in a method other than an AU-C §260 letter, the written documentation must be submitted.

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit contracts and invoices for system improvements and similar services of a non-auditing nature.
9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. This also includes any progress billings [G.S. 159-34 and 115C-447]. All invoices for audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.
10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).
11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.
12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.
13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

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14. The Auditor shall submit the report of audit in PDF format to LGC Staff. For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC. These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements and/or the compliance section, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC Staff.

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC.

17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.

18. Special provisions should be limited. Please list any special provisions in an attachment.

19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the primary government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.

20. The contract shall be executed, pre-audited (pre-audit requirement does not apply to hospitals), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.

21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.

22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.

24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.

25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.

26. E-Verify. Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.

27. **Applicable to audits with fiscal year ends of June 30, 2020 and later.** For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Government Auditing Standards, 2018 Revision* (as applicable). Preparing financial statements in their entirety shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, s/he must document and include in the audit workpapers how he/she reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.

28. **Applicable to audits with fiscal year ends of June 30, 2021 and later.** The auditor shall present the audited financial statements including any compliance reports to the government unit's governing body or audit committee in an official meeting in open session as soon as the audited financial statements are available but not later than 45 days after the submission of the audit report to the Secretary. The auditor's presentation to the government unit's governing body or audit committee shall include:

- a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the auditor, and any other issues related to the internal controls or fiscal health of the government unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the auditor regarding internal controls as required by current auditing standards set by the Accounting Standards Board or its successor;
- b) the status of the prior year audit findings;
- c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and
- d) notification to the governing body that the governing body shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under 20 NCAC 03 .0508.

29. Information based on the audited financial statements shall be submitted to the Secretary for the purpose of identifying Financial Performance Indicators and Financial Performance Indicators of Concern. See 20 NCAC 03 .0502(c)(6).

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30. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 17 for clarification).

31. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at <https://www.nctreasurer.com/state-and-local-government-finance-division/local-government-commission/submitting-your-audit>

32. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.

33. Modifications to the language and terms contained in this contract form (LGC-205) are not allowed.

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FEES FOR AUDIT SERVICES

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Government Auditing Standards, 2018 Revision*. Refer to Item 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will be not be approved.

Financial statements were prepared by: ☒ Auditor ☐ Governmental Unit ☐ Third Party

If applicable: Individual at Governmental Unit designated to have the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the non-attest services and accept responsibility for the results of these services:

Name:	Title and Unit / Company:	Email Address:
Beverly Stroud	Beverly Stroud CPA PLLC	beverly@beverlystroudcpa.com

OR Not Applicable ☐ (Identification of SKE Individual on the LGC-205 Contract is not applicable for GAAS-only audits or audits with FYEs prior to June 30, 2020.)

2. Fees may not be included in this contract for work performed on Annual Financial Information Reports (AFIRs), Form 990s, or other services not associated with audit fees and costs. Such fees may be included in the engagement letter but may not be included in this contract or in any invoices requiring approval of the LGC. See Items 8 and 13 for details on other allowable and excluded fees.

3. The audit fee information included in the table below for both the Primary Government Fees and the DPCU Fees (if applicable) should be reported as a specific dollar amount of audit fees for the year under this contract. If any language other than an amount is included here, the contract will be returned to the audit form for correction.

4. Prior to the submission of the completed audited financial report and applicable compliance reports subject to this contract, or to an amendment to this contract (if required) the Auditor may submit interim invoices for approval for services rendered under this contract to the Secretary of the LGC, not to exceed 75% of the billings for the unit's last annual audit that was submitted to the Secretary of the LGC. All invoices for services rendered in an audit engagement as defined in 20 NCAC .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

Primary Government Unit	Town of Bethel, North Carolina
Audit Fee (financial and compliance if applicable)	\$ 16,500.00
Fee per Major Program (if not included above)	\$
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	\$
All Other Non-Attest Services	\$
TOTAL AMOUNT NOT TO EXCEED	\$ 16,500
Discretely Presented Component Unit	N/A
Audit Fee (financial and compliance if applicable)	\$
Fee per Major Program (if not included above)	\$
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	\$
All Other Non-Attest Services	\$
TOTAL AMOUNT NOT TO EXCEED	\$

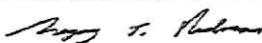
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SIGNATURE PAGE

AUDIT FIRM

Audit Firm*	
Gregory T. Redman, CPA	
Authorized Firm Representative (typed or printed)*	Signature*
Gregory T. Redman	
Date*	Email Address*
03/11/25	greg@redman-cpa.com

GOVERNMENTAL UNIT

Governmental Unit*	
Town of Bethel, North Carolina	
Date Governing Board Approved Audit Contract* (Enter date in box to right)	
Mayor/Chairperson (typed or printed)*	Signature*
Date	Email Address*

Chair of Audit Committee (typed or printed, or "NA")	Signature
Date	Email Address

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1). Not applicable to hospital contracts.

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.

Sum Obligated by This Transaction:	\$ 16,500
Primary Governmental Unit Finance Officer* (typed or printed)	Signature*
Date of Pre-Audit Certificate*	Email Address*

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SIGNATURE PAGE – DPCU
(complete only if applicable)

DISCRETELY PRESENTED COMPONENT UNIT

DPCU*	
N/A	
Date DPCU Governing Board Approved Audit Contract* (Enter date in box to right)	
DPCU Chairperson (typed or printed)*	Signature*
Date*	Email Address*

Chair of Audit Committee (typed or printed, or "NA")	Signature
Date	Email Address

DPCU – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1). Not applicable to hospital contracts.

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.

Sum Obligated by this Transaction:	\$
DPCU Finance Officer (typed or printed)*	Signature*
Date of Pre-Audit Certificate*	Email Address*

Remember to print this form, and obtain all
required signatures prior to submission.

ATTACHMENT F

TOWN OF BETHEL

Duplicate

LINE ITEM TRANSFER/BUDGET AMENDMENT

4/1/25

Transfer # 12

Department: STREETS

LINE ITEM TRANSFER					
<u>FROM</u>			<u>TO</u>		
<u>Account Name</u>	<u>Acct #</u>	<u>Amount</u>	<u>Account Name</u>	<u>Acct #</u>	<u>Amount</u>
Total		\$ -	Total		\$ -

BUDGET AMENDMENT					
<u>REVENUES</u>			<u>EXPENDITURES</u>		
<u>Account Name</u>	<u>Acct #</u>	<u>Amount</u>	<u>Account Name</u>	<u>Acct #</u>	<u>Amount</u>
			Contingency	10-420-9999	\$ (10,000.00)
			Contracted Services	10-560-4500	\$ 10,000.00
Total		\$ -	Total		\$ -

Explanation: To move funds from contingency to cover DOT invoice for 4-way stop

Requested by:

Approved by:

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TOWN OF BETHEL

LINE ITEM TRANSFER/BUDGET AMENDMENT

4/1/25

Transfer # 14

Department: ADMINISTRATION/SMITH STREET PARK

LINE ITEM TRANSFER					
FROM			TO		
Account Name	Acct #	Amount	Account Name	Acct #	Amount
Total		\$ -	Total		\$ -

BUDGET AMENDMENT					
REVENUES			EXPENDITURES		
Account Name	Acct #	Amount	Account Name	Acct #	Amount
Fund Balance Appropriated	10-399-0000	\$ 200,000.00	Transfer to Smith Street Park	10-980-0065	\$ 200,000.00
Transfer from General Fund	65-390-0010	\$ 200,000.00	Construction	65-818-0000	\$ 200,000.00
Total		\$ 400,000.00	Total		\$ 400,000.00

Explanation: To appropriate fund balance and transfer to Smith Street Park Project

Requested by:

Approved by:

ATTACHMENT G

Budget vs Actual (Summary)

Town of Bethel
3/11/2025 4:11:36 PM

Page 1 Of 1

Period Ending 2/28/2025

10 GENERAL FUND

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
Revenues							
	2,431,032	0.00	169,910.62	396,949.05	1,278,779.98	(1,152,252.02)	53%
Revenues Totals:	2,431,032	0.00	169,910.62	396,949.05	1,278,779.98	(1,152,252.02)	53%
Expenses							
GOVERNING BODY	35,575	0.00	2,855.65	4,920.71	17,190.91	16,384.09	48%
ADMINISTRATION-GF	484,492	1,716.16	39,664.69	75,663.82	310,441.52	172,334.32	64%
TAX COLLECTION PITT COUNTY	6,000	0.00	1,083.45	2,868.75	7,543.41	(1,543.41)	126%
POLICE DEPARTMENT	228,500	70.00	23,081.52	47,141.58	131,379.18	97,050.82	58%
FIRE DEPARTMENT	148,611	3,680.79	5,723.38	23,857.28	101,581.01	43,349.20	71%
STREET DEPARTMENT	1,105,212	595.71	15,025.33	37,065.16	731,733.36	372,882.93	66%
SANITATION DEPARTMENT	84,500	0.00	7,076.30	14,152.60	49,478.96	35,021.04	59%
RECREATION DEPARTMENT	51,775	0.00	160.00	816.94	14,370.79	37,404.21	28%
LIBRARY	29,506	0.00	274.32	1,315.25	23,839.59	5,666.41	81%
CEMETERY DEPARTMENT	22,000	0.00	1,350.00	4,150.00	12,100.00	9,900.00	55%
SENIOR CENTER	13,000	45.00	1,646.03	5,006.30	10,631.69	2,323.31	82%
STORMWATER	181,000	151,200.00	10,800.00	18,900.00	28,800.00	1,000.00	99%
CONTINGENCY	29,027	0.00	0.00	0.00	0.00	29,027.00	
DEBT SERVICE	11,832	0.00	966.00	1,972.00	7,888.00	3,944.00	67%
Expenses Totals:	2,431,032	157,307.66	109,726.67	237,830.39	1,446,978.42	826,745.92	66%
10 GENERAL FUND Revenues Over/(Under) Expenses:			60,183.95	159,118.66	(168,198.44)		

Budget vs Actual

Town of Bethel
3/11/2025 4:13:51 PM

Page 1 of 1

Period Ending 2/29/2025

63 ARP GRANT FUND

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
Revenues							
63-354-0000 ARP GRANT FUNDING	513,421	0.00	31,923.92	63,847.84	385,606.41	(127,814.59)	75%
Revenues Totals:	513,421	0.00	31,923.92	63,847.84	385,606.41	(127,814.59)	75%
Expenses							
63-980-0010 TRANSFER TO GENERAL FUND	513,421	0.00	31,923.92	63,847.84	385,726.41	127,694.59	75%
INTERFUND TRANSFERS Totals:	513,421	0.00	31,923.92	63,847.84	385,726.41	127,694.59	75%
Expenses Totals:	513,421	0.00	31,923.92	63,847.84	385,726.41	127,694.59	75%
63 ARP GRANT FUND Revenues Over/(Under) Expenses:			0.00	0.00	(120.00)		

Budget vs Actual

Town of Bethel
3/11/2025 4:13:10 PM

Page 1 Of 1

Period Ending 2/23/2025

64 SCIF GRANT FUND

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
Revenues							
64-329-0000 INTEREST INCOME	0	0.00	777.87	1,840.49	5,277.74	5,277.74	
64-354-0000 SCIF GRANT FUNDING	500,000	0.00	(9,600.00)	(12,847.85)	174,404.36	(325,595.14)	35%
Revenues Totals:	500,000	0.00	(3,822.13)	(11,207.36)	179,682.50	(320,317.40)	35%
Expenses							
64-420-1500 TOWN HALL RENOVATIONS	150,000	0.00	0.00	0.00	175,236.26	(25,236.26)	117%
ADMINISTRATION-GF Totals:	150,000	0.00	0.00	0.00	175,236.26	(25,236.26)	117%
64-510-1500 POLICE BUILDING REPAIRS	70,000	0.00	0.00	0.00	0.00	70,000.00	
POLICE DEPARTMENT Totals:	70,000	0.00	0.00	0.00	0.00	70,000.00	
64-560-7200 STREET PAVING & REPAIRS	150,000	0.00	0.00	0.00	105,807.26	44,192.74	71%
STREET DEPARTMENT Totals:	150,000	0.00	0.00	0.00	105,807.26	44,192.74	71%
64-620-1500 SENIOR CENTER REPAIRS	50,000	0.00	0.00	0.00	0.00	50,000.00	
RECREATION DEPARTMENT Totals:	50,000	0.00	0.00	0.00	0.00	50,000.00	
64-630-1500 LIBRARY BUILDING REPAIRS	75,000	28,300.00	0.00	34,500.00	56,400.00	(9,700.00)	113%
LIBRARY Totals:	75,000	28,300.00	0.00	34,500.00	56,400.00	(9,700.00)	113%
64-618-3000 GRANT ADMINISTRATION	5,000	0.00	0.00	60.00	430.00	4,520.00	10%
CONTINGENCY Totals:	5,000	0.00	0.00	60.00	430.00	4,520.00	10%
Expenses Totals:	500,000	28,300.00	0.00	34,560.00	337,923.52	133,778.48	73%
64 SCIF GRANT FUND Revenues Over/(Under) Expenses:			(6,822.13)	(45,767.36)	(156,240.92)		

Budget vs Actual

Town of Bethel
3/11/2025 4:12:43 PM

Page 1 Of 1

Period Ending 2/29/2025

65 SMITH STREET PARK FUND

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
Revenues							
65-354-0000 RURAL DEVELOPMENT REVENUE	200,000	0.00	0.00	0.00	0.00	(200,000.00)	
Revenues Totals:	200,000	0.00	0.00	0.00	0.00	(200,000.00)	
Expenses							
65-818-0000 CONSTRUCTION	180,000	0.00	0.00	0.00	0.00	180,000.00	
65-818-3000 GRANT ADMINISTRATION	20,000	0.00	450.00	510.00	3,015.00	16,985.00	15%
CONTINGENCY Totals:	200,000	0.00	450.00	510.00	3,015.00	196,985.00	2%
Expenses Totals:	200,000	0.00	450.00	510.00	3,015.00	196,985.00	2%
65 SMITH STREET PARK FUND Revenues Over/(Under) Expenses:			(450.00)	(510.00)	(3,015.00)		

Town of Bethel
Monthly Crime Statistic February 2025
 March 12, 2025

Total Calls For Service N= 92 (CAD Data)

Total Incident Reports N= 26

Index Crimes

Violent Crime	December 2024	January 2025	February 2025
Murder	0	0	0
Sexual Assault	0	0	0
Robbery	0	0	0
Assault	2	2	0
Property Crime			
Burglary	1	0	0
Larceny	3	1	3
Auto Theft	0	1	0
Arson	0	0	0

Total Part II Crimes reported N= 23

(Numbers Based on the number of incident reports)

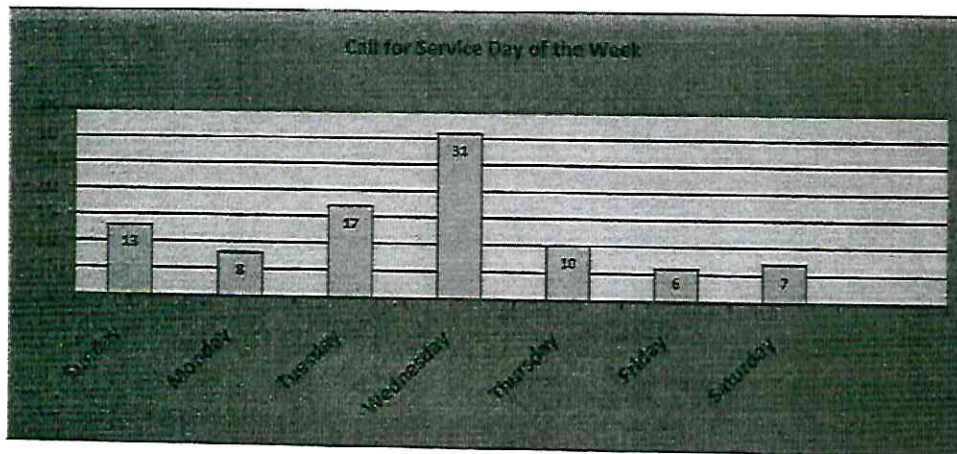
The most common Calls For Service performed within the city of Bethel.

Traffic Accident Report	1
Traffic Stops	5
Business Checks	185 (These are done in addition to calls for service.)
Sex Offender Check	3
Welfare Check	1
Alarm	12
Warrant Service	0
Ride By	22

Created by Laurie Stewart, Agency Crime Analyst 902-2657

Calls for Service Day of the Week

N= 92 (CAD Data)



Created by Laurie Stewart, Agency Crime Analyst 902-2657

Proposed Industrial Megasite Public Information Meetings

Officials from Pitt County and the City of Greenville will soon hold public information sessions to share details about a proposed Megasite Industrial Park in the northern portion of Pitt County.

A megasite is a parcel of 1,000 acres or more that is viable for industrial development. Pitt County's site is one of seven in the state that have been identified as potential megasites in North Carolina. A megasite could benefit the community by attracting major companies and investments, creating jobs, and stimulating economic growth.



Megasite Meeting Dates and Locations

- **Monday, March 31 — 6:00 PM**
Pitt County Agricultural Center
403 Government Circle
Greenville, NC
- **Thursday, April 3 — 6:00 PM**
Ayden Middle School
192 West 3rd Street, Ayden, NC
- **Tuesday, April 8 — 6:00 PM**
Wellcome Middle School
3101 North Memorial Drive
Greenville, NC
- **Thursday, April 17 — 6:00 PM**
Virtual (ZOOM)



Scan the QR
code or visit
GreenvilleNC.gov
for more info



Find yourself in good company®

INTERIM TOWN MANAGER

D. Scott Elliott



BOARD OF COMMISSIONERS

Carl Wilson, Mayor
Barbara Bynum, Mayor Pro Temp
Ferrell Blount
Thomas Lilley
Tina Staton
Fred Whitehurst

TOWN OF BETHEL

Agenda Abstract

Meeting Date/Time: May 6, 2025

Agenda Section: PRESENTATIONS

Agenda Title: Introduction by New Group Home Operator

Presenter: Felicia Hyden, New Phoenix, LLC

Summary of Information: A new operator for the group home located at 199 W. Washington St. would like to address the board concerning her intentions on operating this existing facility in the Town. Felicia Hyden of New Phoenix, LLC met with the Mayor and Interim Manager. She provided an extensive overview of how her entity would operate as a licensed facility.

Submitter Recommendations/Motions: Info Only.

Number of Attachments: None

INTERIM TOWN MANAGER

D. Scott Elliott



BOARD OF COMMISSIONERS

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Fred Whitehurst

TOWN OF BETHEL

Agenda Abstract

Meeting Date/Time: May 6, 2025

Agenda Section: PRESENTATIONS

Agenda Title: U. S. Department of Veterans Affairs

Presenter: Denise Grate, Peer Support Specialist- Suicide Prevention

Summary of Information: Denise Grate, with the U. S. Department of Veterans Affairs, would like to come before the Town board to share information regarding suicide prevention.

Submitter Recommendations/Motions: Info Only.

Number of Attachments: None

INTERIM TOWN MANAGER

D. Scott Elliott



BOARD OF COMMISSIONERS

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TOWN OF BETHEL

Agenda Abstract

Meeting Date/Time: May 6, 2025

Agenda Section: OLD BUSINESS

Agenda Title: Smith Street Park

Presenter: Scott Elliott, Interim Town Manager, and Kelsi Dew, Grant Administrator

Summary of Information: Information/update will be shared regarding the Smith Street Park Project as well as the Town's submittal of the State PARTF Grant application due May1, 2025.

Submitter Recommendations/Motions: Info only.

Number of Attachments: None

INTERIM TOWN MANAGER

D. Scott Elliott



BOARD OF COMMISSIONERS

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TOWN OF BETHEL

Agenda Abstract

Meeting Date/Time: May 6, 2025

Agenda Section: NEW BUSINESS

Agenda Title: CBDG Deed of Trust Cancellation

Presenter: Scott Elliott, Interim Town Manager and Keen Lassiter, Town Attorney

Summary of Information: The Town was contacted regarding a former CBDG (Community Development Block Grant) dwelling that was rehabilitated by the Town. This property is eligible to have the Deed of Trust canceled since the property owner resided in the property per the terms of the agreement. The property address is 147 Martin Street. Since a closing was scheduled for the week of April 14th, it necessitated the need to have the Mayor go ahead and sign off on the cancellation. The "Satisfaction of Security Instrument by Secured Credit" was prepared and recommended by Keen Lassiter, Town Attorney. The Board is now being asked to approve this even though it has been executed.

Submitter Recommendations/Motions: Approve the cancelation of Deed of Trust for 147 Martin Street.

Number of Attachments: 1

Prepared by
& return to: E. Keen Lassiter

**SATISFACTION OF SECURITY INSTRUMENT
BY SECURED CREDITOR**
[N.C.G.S. 45-36.10; N.C.G.S. 45-37(a)(7)]

The undersigned is now the Secured Creditor in the Security Instrument identified as follows:

Type of security instrument: Deed of Trust
[Identify type of security instrument, such as deed of trust or mortgage]

Original Grantor(s): Keep1 Investments, LLC
[Identify original grantor(s), trustor(s), or mortgagor(s)]

Original Secured Party(ies): Town of Bethel
[Identify the original beneficiary(ies), mortgagee(s), or secured party(ies) in the Security Instrument]

Recording Data: The Security Instrument is recorded in Book 1800 at Page 129 and Book 1893 at Page 376
or as document number _____ in the Office of the Register of Deeds for
Pitt County, North Carolina.

This satisfaction terminates the effectiveness of the Security Instrument.

Date: 4-17-25

TOWN OF BETHEL

By: Carl Wilson
Print or Type Name: CARL WILSON
Title: Mayor

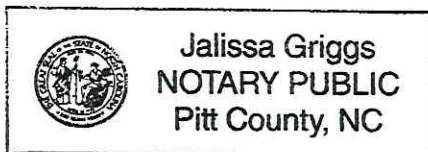
State of North Carolina
County of Pitt

I certify that the following person(s) personally appeared before me this day, each acknowledging to me that he or she signed the foregoing document: Carl Wilson, Mayor of the Town of Bethel
[insert name(s) of principal(s)].

Date: 4/17/2025

Jalissa Griggs
Jalissa Griggs, Notary Public
Notary's Printed or Typed Name

My commission expires: 11/28/2026



INTERIM TOWN MANAGER

D. Scott Elliott



BOARD OF COMMISSIONERS

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Fred Whitehurst

TOWN OF BETHEL

Agenda Abstract

Meeting Date/Time: May 6, 2025

Agenda Section: NEW BUSINESS

Agenda Title: Budget/Financial Matters

Presenter: Interim Manager, Scott Elliott
Beverly Stroud, CPA, LLC

Summary of Information: Attached you will find the following item that needs approval:

- Budget Amendments: 15

This has been discussed and prepared by the Town's outside financial consultant, Beverly Stroud, CPA.

Submitter Recommendations/Motions: Approve as submitted.

Number of Attachments: 1

INTERIM TOWN MANAGER

D. Scott Elliott



BOARD OF COMMISSIONERS

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TOWN OF BETHEL

Agenda Abstract

Meeting Date/Time: May 6, 2025

Agenda Section: NEW BUSINESS

Agenda Title: Presentation Regarding Replacement Housing and Subdivision Ordinance Administration

Presenter: Jonas Hill, Pitt County Planning Director

Summary of Information: Pitt County's Planning Director, Jonas Hill, will appear before the board to provide information on two topics. First, he will review the County's replacement housing plan using Federal ARPA dollars for Bethel. Four existing dwellings will be torn down and replaced with new modular homes. Second, Mr. Hill will discuss the County's offer to administrate subdivision regulations within Bethel at no cost to the Town.

Submitter Recommendations/Motions: Possible motion to move forward regarding County administrating its Subdivision Ordinance within the Town.

Number of Attachments: None

INTERIM TOWN MANAGER

D. Scott Elliott



BOARD OF COMMISSIONERS

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Fred Whitehurst

TOWN OF BETHEL

Agenda Abstract

Meeting Date/Time: May 6, 2025

Agenda Section: NEW BUSINESS

Agenda Title: Preliminary FY 25-26 Budget Review and Town Fund Balance Analysis

Presenter: Scott Elliott, Interim Town Manager

Summary of Information: A preliminary/proposed budget for the next fiscal year (FY 25-26) beginning July 1, 2025, has been developed. This will be handed out and presented at your meeting on May 6, 2025. There are a few items such as insurance renewals that the Tow is waiting to hear about in terms of numbers to be included in the budget. Also, an analysis of the Town's Fund Balance will also be reviewed at this same meeting.

Submitter Recommendations/Motions: Info only- however- input is being sought regarding the proposed budget and fund balance analysis.

Number of Attachments: None

INTERIM TOWN MANAGER

D. Scott Elliott



BOARD OF COMMISSIONERS

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Fred Whitehurst

TOWN OF BETHEL

Agenda Abstract

Meeting Date/Time: May 6, 2025

Agenda Section: NEW BUSINESS

Agenda Title: 2025 Powell Bill Certified Statement & Map

Presenter: Scott Elliott, Interim Town Manager

Summary of Information: As the Board is aware, the Town of Bethel receives annually approximately \$60,000 from the State for street paving. Annually, the Town is required to report to the State and account for these monies. This year, the State is requiring municipalities to submit a digital Powell Bill map as a part of the reporting. To accomplish this, the assistance of Rivers & Associates will be needed. Attached you will find a proposal from them at a cost of \$5,000 for this work.

Also, attached you will find a copy of the last Powell Bill street map that was created in 2020.

Submitter Recommendations/Motions: Approve proposal from Rivers & Associates to prepare the Town's Powell Bill map at a cost of \$5,000.

Number of Attachments: 1

INTERIM TOWN MANAGER

D. Scott Elliott

**BOARD OF COMMISSIONERS**

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Fred Whitehurst

TOWN OF BETHEL

Agenda Abstract

Meeting Date/Time: May 6, 2025

Agenda Section: NEW BUSINESS**Agenda Title:** 2025 Powell Bill Certified Statement & Map**Presenter:** Scott Elliott, Interim Town Manager

Summary of Information: As the Board is aware, the Town of Bethel receives annually approximately \$60,000 from the State for street paving. Annually, the Town is required to report to the State and account for these monies. This year, the State is requiring municipalities to submit a digital Powell Bill map as a part of the reporting. To accomplish this, the assistance of Rivers & Associates will be needed. Attached you will find a proposal from them at a cost of \$5,000 for this work.

Submitter Recommendations/Motions: Approve proposal from Rivers & Associates to prepare the Town's Powell Bill map at a cost of \$5,000.

Number of Attachments: 1

→ Also, attached you will find a copy of the last Powell Bill street map that was created in 2020.



ENGINEERS

PLANNERS

SURVEYORS

LANDSCAPE ARCHITECTS

April 25, 2025

Mr. D. Scott Elliott
Interim Town Manager
141 West Railroad Street
Bethel NC 27812

Subject: Proposal for 2025 Powell Bill
Certified Statement & Map

Dear Mr. Elliott:

Thank you for your inquiry concerning preparation of a new "Powell Bill" map for the Town of Bethel. Pursuant to our conversation, the Town desires to obtain a fee estimate from Rivers & Associates, Inc. (Rivers) for the preparation of a new certified Powell Bill Map, street listing and certified statement for 2025 as required by NCDOT.

Rivers provides annual Powell Bill services to a number of clients including map updates, street listing modifications, certified statements, etc. At the onset of taking on a new client for Powell Bill mapping and certified statement services, we must re-measure all non-NCDOT roadways within the corporate limits in order to ethically and legally provide the required signed and sealed map and certified statement signed by a registered land surveyor or engineer.

The fee annually associated with each client's Powell Bill service is based upon their specific need (i.e. has there been a change in the status of streets, corporate boundary, etc.).

In 2025, municipalities are required to furnish a new map and comprehensive listing of town streets, as well as a certified statement.

Rivers will re-measure each street; prepare, sign and seal a new Powell Bill Map, develop a street list including measurements by street type; and prepare, sign and seal a new certified statement. All work will be performed in accordance with NCDOT guidance and requirements. As required by NCDOT, the work will be performed for signature after July 1, 2025 and early enough for all documents to be submitted by the Town prior to the July 21st due date.

We estimate between one- and two-days field time to measure all streets. Including all services as described above, we propose the fee not to exceed \$5,000.00, with work being accomplished on an hourly basis. In each subsequent year, without changes to the streets or corporate boundary, the fee for annual services is typically minimal, if any at all, dependent upon whether the client handles the paperwork itself or desires Rivers' assistance.

If we are engaged to maintain the street information each year as changes may occur, the fee for the new map requirement during the fifth year is very minimal (assuming no changes in the 5th year).

Mr. D. Scott Elliott
April 25, 2025
Page Two

Please review the information contained herein and advise of any questions or discussions of scope. If it is desired for Rivers to assist the Town of Bethel with the performance of these services, please let me know at your earliest convenience so that we may arrange and schedule for the work to be performed during June or early July.

Thank you for reaching out to Rivers & Associates for Bethel's Powell Bill mapping requirements. We look forward to hearing back from you concerning this endeavor. I may be reached at (252) 752-4135.

Sincerely,

RIVERS & ASSOCIATES, INC.


Scott P. M. Godefroy, P.E.
Project Manager

Acceptance of Proposal

Town of Bethel
D. Scott Elliott, Interim Town Manager

Signature

Date: _____

BETHEL 2020 STREET MAP

Legend

- Qualifying Municipal Street
- Nonqualifying Private Street
- Nonqualifying State or Federal Street
- Town of Bethel

THIS IS TO CERTIFY THAT I AM A REGISTERED PROFESSIONAL LAND SURVEYOR AND THAT THE ABOVE MAP PREPARED UNDER MY DIRECTION IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE

02/20/2020 *Tyrus A. Cohan*
DATE REGISTERED PROFESSIONAL LAND SURVEYOR



INTERIM TOWN MANAGER

D. Scott Elliott

**BOARD OF COMMISSIONERS**

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 Ferrell Blount
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 Fred Whitehurst

TOWN OF BETHEL

Agenda Abstract

Meeting Date/Time: May 6, 2025

Agenda Section: NEW BUSINESS**Agenda Title:** Design Services Agreement – Town Hall**Presenter:** Scott Elliott, Interim Town Manager

Summary of Information: As earlier discussed with the Board, the Town is in need of professional services to assist with the design of the back unfinished room of Town Hall. This area is to be designated as an area for the Sheriff's Office to use intermittently when they are in town patrolling. This is proposed to include a bathroom, kitchenette, and open office space for the deputies to utilize. Town staff would also utilize this space when Town Hall is open. This project would utilize State SCIF (State Capital Infrastructure Funds) for this expense.

Attached you will find a proposal from Designco Construction, Inc. to provide the needed service in the amount of \$3,000.

Submitter Recommendations/Motions: Approve professional services agreement for Town Hall renovations in the amount of \$3,000.

Number of Attachments: 1



Designco Construction, Inc.

2040 South Park Dr. Suite i
Fax: (252)565-8561 Cell: (252)902-8500
Email: designcoinc@gmail.com

visit us at www.designcoconstructioninc.com

Town of Bethel - Office Renovation - Design Services Agreement - 4/24/2025, Page 1

Subject: Town of Bethel
CC: Scott Elliot
Design Services Agreement
Commercial Office Renovation

We, at Designco Construction, Inc. (DESIGNER) are honored to provide you (CLIENT) with consultation services for the subject project. At the outset of any engagement, we believe that it is appropriate to confirm in writing the nature of the engagement and the terms of our services, and that is the purpose of this letter. If you have any questions about this letter or any of its provisions, do not hesitate to call.

Nature of Relationship:

Our objective is to provide high-quality services to our clients at a fair and reasonable cost. This relationship must be one of mutual respect and trust. If you have any questions at all concerning any items discussed, our ongoing handling of your project, or about any issue relating to an invoice that is unclear or appears to be unsatisfactory, we invite your questions and comments.

Project Understanding:

Based on our correspondence, it is our understanding that you require our services regarding the design aspect of 460 SF of your 2,900 sf office building. The following section is a comprehensive outline of the scope of work.

Scope of Work:

- Appendix B
- Life Safety Plan
- Demolition Plan & New Floor Plan
- Wall Sections & Standard Details
- Interior Details
- Door, Window, & Finish Schedules
- Plumbing, Mechanical & Electrical Plans (information to be provided by G.C. or owner)

*If client chooses to or is required to obtain engineer sealed mechanical & electrical plans that will be an additional charge of \$5,000 by engineer

Exclusions:

- Civil Engineering/site design including surveying, grading plan, utility plan, site layout plan, site lighting plan, stormwater plan, impervious area calculations, landscaping plan, etc. are excluded from this proposal. A digital AutoCAD file (.dwg) containing the building footprint will be provided to the civil engineer and/or surveyor upon request.
- Fire sprinkler/alarm system design or engineering
- Construction Administration, Project Management, and Engineering Inspections
- 3D modeling or rendering (can be added upon request, billed at an hourly rate of \$75)
- Structural sheets and details (\$1500 allowance by engineer)
- Septic/Sewer Design



Designco Construction, Inc. 2040 South Park Dr. Suite I. Winterville, NC 28590 C: (252) 902-8500
Commercial & Residential Designers, Commercial Builders License No. 73384

Town of Bethel - Office Renovation - Design Services Agreement - 4/24/2025, Page 2

Compensation:

Should you accept the terms of this agreement, we at Designco Construction, Inc. will provide consultation services, to be billed per the indicated amounts in the table below. Upon receipt of the deposit and signed agreement, Designco Construction, Inc. will begin work within 2-3 weeks from the date of payment.

Our fee estimate below is based primarily on the hourly rate for the technical staff involved in your project, and this fee estimate will not be exceeded without written authorization from the CLIENT via email. Fees and expenses will be invoiced on a monthly basis, as applicable, upon the percentage of services performed or actual services performed, and expenses incurred as of the invoice date. Payment will be due within 21 days of your receipt of the invoice.

PAYMENT SCHEDULE	
LINE ITEM	AMOUNT
Non-refundable Deposit	\$500.00
Completion preliminary plans	\$1,250.00
Project completion & final deliverable	\$1,250.00
Total Scope Fee	\$3,000.00

Closure:

We genuinely appreciate the opportunity to submit this Agreement for your review and consideration. If you find this contract acceptable, please sign and return one copy to our office via email, fax, or regular mail (address provided on the page header), along with deposit payment in the form of a check. Thank you for the opportunity to serve you.

Sincerely,

Brittany Parker
Project Designer

ACCEPTED BY:

Signature _____

Printed Name _____

Title _____

Date _____

INTERIM TOWN MANAGER

D. Scott Elliott



BOARD OF COMMISSIONERS

Carl Wilson, Mayor
Barbara Bynum, Mayor Pro Temp
Ferrell Blount
Thomas Lilley
Tina Staton
Fred Whitehurst

TOWN OF BETHEL

Agenda Abstract

Meeting Date/Time: May 6, 2025

Agenda Section: DEPARTMENTAL REPORTS

Agenda Title: Interim Town Manager Items

Presenter: Scott Elliott, Interim Town Manager

Summary of Information: The following topics are provided as information for board action:

- a. Monthly Town Public Safety Report March 2025) [Info only]
- b. Financials- March 2025 [Action Needed]
- c. Next meeting date: June 3, 2025 [Info only]
- d. Other

Submitter Recommendations/Motions: Approve Financial Report

Number of Attachments: 2

Town of Bethel
Monthly Crime Statistic March 2025
 April 2, 2025

Total Calls For Service N= 109(CAD Data)
 Total Incident Reports N= 36

Index Crimes

Violent Crime	Janary 2025	February 2025	March 2025
Murder	0	0	0
Sexual Assault	0	0	0
Robbery	0	0	0
Assault	2	0	2
Property Crime			
Burglary	0	0	3
Larceny	1	3	0
Auto Theft	1	0	0
Arson	0	0	0

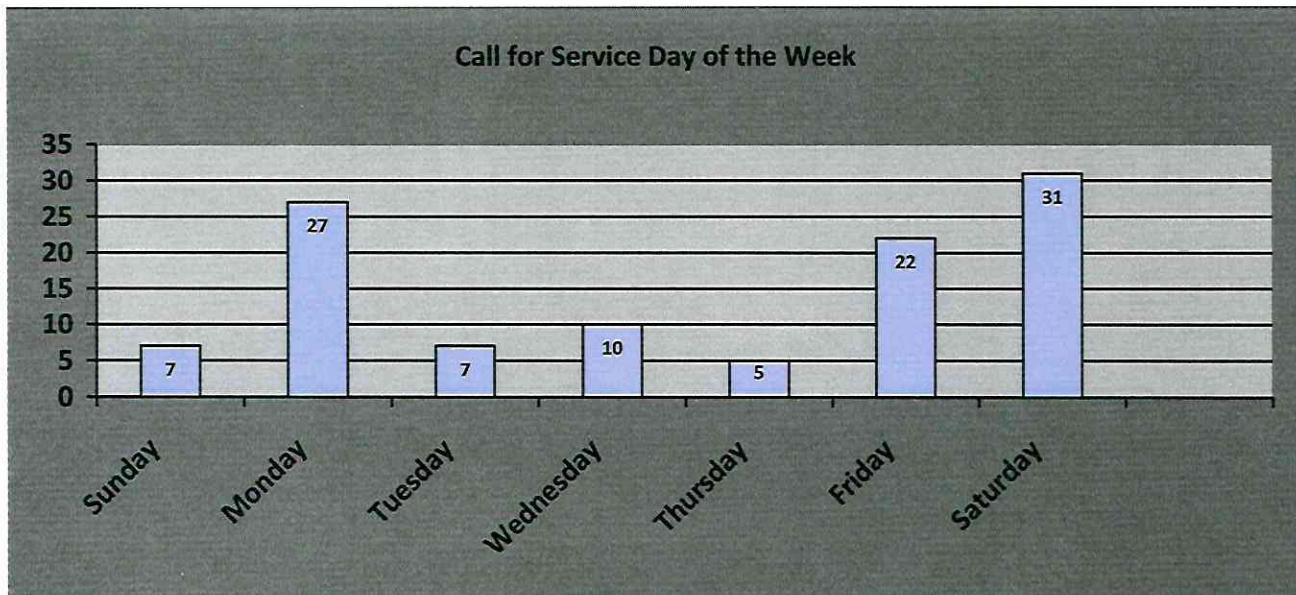
Total Part II Crimes reported N= 31
 (Numbers Based on the number of incident reports)

The most common Calls For Service prefomed with in the city of Bethel.

Traffic Accident Report	0
Traffic Stops	3
Business Checks	184(These are done in addition to calls for service.)
Sex Offender Check	0
Welfare Check	0
Alarm	3
Warrant Service	1
Ride By	34

Calls for Service Day of the Week

N= 109(CAD Data)



Cash Balance Report

Period Ending 3/31/2025

Town of Bethel

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Bank 5	SOUTHERN BANK & TRUST Acct#- 5531103060	
	Account	Balance
	10-102-0000 GENERAL FUND CHECKING	\$295,131.88
	63-102-0000 ARP GRANT CHECKING	\$95,651.25
	64-102-0000 SCIF GRANT FUND CHECKING	-\$10,100.00
	65-102-0000 RTG CASH	-\$3,165.00
Bank 5	Total:	\$377,518.13

Total Cash Balance:	\$377,518.13
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Budget vs Actual (Summary)

Town of Bethel
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Period Ending 3/31/2025

10 GENERAL FUND

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
Revenues							
	2,431,032	0.00	149,593.81	546,542.86	1,428,373.79	(1,002,658.21)	59%
Revenues Totals:	2,431,032	0.00	149,593.81	546,542.86	1,428,373.79	(1,002,658.21)	59%
Expenses							
GOVERNING BODY	35,575	0.00	1,830.06	6,762.77	19,032.97	16,542.03	54%
ADMINISTRATION-GF	484,492	1,248.13	16,568.52	93,547.05	328,324.75	154,919.12	68%
TAX COLLECTION PITT COUNTY	6,000	0.00	496.10	3,364.85	8,039.51	(2,039.51)	134%
POLICE DEPARTMENT	228,500	70.00	13,464.76	60,606.34	144,843.94	83,586.06	63%
FIRE DEPARTMENT	148,611	3,580.02	6,465.61	30,335.88	108,059.61	36,971.37	75%
STREET DEPARTMENT	1,105,212	100.44	30,487.70	67,627.85	762,296.05	342,815.51	69%
SANITATION DEPARTMENT	84,500	0.00	7,131.44	21,284.04	56,610.40	27,889.60	67%
RECREATION DEPARTMENT	51,775	0.00	(87.58)	729.36	14,283.21	37,491.79	28%
LIBRARY	29,508	0.00	1,309.33	2,624.58	25,148.92	4,359.08	85%
CEMETERY DEPARTMENT	22,000	0.00	1,800.00	5,950.00	13,900.00	8,100.00	63%
SENIOR CENTER	13,000	0.00	1,806.97	6,813.27	12,438.66	561.34	96%
STORMWATER	181,000	151,200.00	0.00	18,900.00	28,800.00	1,000.00	99%
CONTINGENCY	29,027	0.00	0.00	0.00	0.00	29,027.00	
DEBT SERVICE	11,832	0.00	986.00	2,958.00	8,874.00	2,958.00	75%
Expenses Totals:	2,431,032	156,198.59	82,258.91	321,503.99	1,530,652.02	744,181.39	69%

10 GENERAL FUND Revenues Over/(Under) Expenses: (102,278.23)

Budget vs Actual

Town of Bethel
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Period Ending 3/31/2025

64 SCIF GRANT FUND

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
Revenues							
64-329-0000 INTEREST INCOME	0	0.00	723.21	2,363.70	6,000.95	6,000.95	
64-354-0000 SCIF GRANT FUNDING	500,000	0.00	(3,881.26)	(16,729.11)	170,523.60	(329,476.40)	34%
Revenues Totals:	500,000	0.00	(3,158.05)	(14,365.41)	176,524.55	(323,475.45)	35%
Expenses							
64-420-1500 TOWN HALL RENOVATIONS	150,000	0.00	0.00	0.00	175,236.26	(25,236.26)	117%
ADMINISTRATION-GF Totals:	150,000	0.00	0.00	0.00	175,236.26	(25,236.26)	117%
64-510-1500 POLICE BUILDING REPAIRS	70,000	0.00	0.00	0.00	0.00	70,000.00	
POLICE DEPARTMENT Totals:	70,000	0.00	0.00	0.00	0.00	70,000.00	
64-560-7200 STREET PAVING & REPAIRS	150,000	0.00	0.00	0.00	105,807.26	44,192.74	71%
STREET DEPARTMENT Totals:	150,000	0.00	0.00	0.00	105,807.26	44,192.74	71%
64-620-1500 SENIOR CENTER REPAIRS	50,000	0.00	0.00	0.00	0.00	50,000.00	
RECREATION DEPARTMENT Totals:	50,000	0.00	0.00	0.00	0.00	50,000.00	
64-630-1500 LIBRARY BUILDING REPAIRS	75,000	27,800.00	500.00	35,000.00	56,900.00	(9,700.00)	113%
LIBRARY Totals:	75,000	27,800.00	500.00	35,000.00	56,900.00	(9,700.00)	113%
64-818-3000 GRANT ADMINISTRATION	5,000	0.00	0.00	60.00	480.00	4,520.00	10%
CONTINGENCY Totals:	5,000	0.00	0.00	60.00	480.00	4,520.00	10%
Expenses Totals:	500,000	27,800.00	500.00	35,060.00	338,423.52	133,776.48	73%
64 SCIF GRANT FUND Revenues Over/(Under) Expenses:			(3,658.05)	(49,425.41)	(161,898.97)		

Budget vs Actual

Town of Bethel
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Period Ending 3/31/2025

10 GENERAL FUND

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
Revenues							
10-301-2015 2015 TAXES AD VALOREM	0	0.00	0.00	13.11	13.11	13.11	
10-301-2017 2017 TAXES AD VALOREM	0	0.00	0.00	0.00	235.33	235.33	
10-301-2018 2018 TAXES AD VALOREM	0	0.00	0.00	0.00	117.25	117.25	
10-301-2019 2019 TAXES AD VALOREM	0	0.00	0.00	0.00	83.32	83.32	
10-301-2020 2020 TAXES AD VALOREM	0	0.00	5.81	5.81	222.40	222.40	
10-301-2021 2021 TAXES AD VALOREM	0	0.00	89.19	164.24	499.49	499.49	
10-301-2022 TAXES AD VALOREM 2022	0	0.00	18.33	181.46	1,642.58	1,642.58	
10-301-2023 TAXES AD VALOREM 2023	10,000	0.00	202.94	230.59	3,375.44	(6,624.56)	34%
10-301-2024 2024 Taxes Ad Valorem	443,000	0.00	23,198.14	187,468.90	422,652.54	(20,347.46)	95%
10-317-0000 TAX PENALTIES AND INTEREST	1,000	0.00	1,144.43	2,386.63	3,562.66	2,562.66	356%
10-319-0000 MOTOR VEHICLE TAX	52,000	0.00	3,194.80	12,813.13	47,471.62	(4,528.38)	91%
10-320-0000 MOTOR VEHICLE FEE \$5.00	4,700	0.00	295.00	1,010.00	2,700.00	(2,000.00)	57%
10-326-0000 ZONING COMPLIANCE FEES	500	0.00	60.00	620.00	970.00	470.00	194%
10-329-0000 INTEREST EARNED ON INVESTMENTS	120,000	0.00	10,080.89	31,964.40	105,493.26	(14,506.74)	88%
10-330-0000 INTEREST EARNED ON CHECKS	2,700	0.00	57.19	143.27	932.98	(1,767.02)	35%
10-331-0000 FACILITY RENTAL FEES	1,000	0.00	200.00	300.00	300.00	(700.00)	30%
10-334-0000 RECREATION DONATIONS	0	0.00	0.00	0.00	500.00	500.00	
10-335-0000 MISCELLANEOUS REVENUE	1,000	0.00	1.00	11.00	3,182.18	2,182.18	318%
10-337-0000 UTILITIES FRANCHISE TAX	69,000	0.00	16,226.95	16,226.95	53,848.38	(15,151.62)	78%
10-341-0000 BEER AND WINE TAX	6,200	0.00	0.00	0.00	0.00	(6,200.00)	
10-343-0000 POWELL BILL	55,000	0.00	0.00	0.00	60,712.35	5,712.35	110%
10-344-0000 SOLID WASTE DISPOSAL TAX	1,000	0.00	0.00	262.31	796.39	(203.61)	80%
10-345-0000 LOCAL OPTION SALES TAX	460,000	0.00	46,298.32	124,562.58	278,749.13	(181,250.87)	61%
10-346-0000 PAYMENT IN LIEU OF TAXES	3,500	0.00	0.00	0.00	0.00	(3,500.00)	
10-351-0000 COURT COSTS, FEES AND CHARGES	0	0.00	0.00	18.00	31.50	31.50	

Budget vs Actual

Town of Bethel

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Period Ending 3/31/2025

10 GENERAL FUND

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
10-359-0000 GARBAGE FEES	103,824	0.00	6,449.12	29,185.26	85,869.26	(17,954.74)	83%
10-361-0000 CEMETERY REVENUES	15,000	0.00	4,150.00	12,100.00	25,750.00	10,750.00	172%
10-364-0003 OTHER DONATIONS	0	0.00	0.00	0.00	1.82	1.82	
10-383-0000 SALE OF FIXED ASSETS	0	0.00	0.00	0.00	9,800.00	9,800.00	
10-392-0100 FIRE DEPARTMENT ALLOCATN	0	0.00	0.00	2,860.00	8,470.00	8,470.00	
10-393-0001 PITT CO FIRE TAX	60,000	0.00	5,952.78	28,818.46	60,191.00	191.00	100%
10-394-0000 INSURANCE PROCEEDS	0	0.00	0.00	0.00	1,913.52	1,913.52	
10-397-0000 FUND BALANCE APPR. RESTRICTED	98,548	0.00	0.00	0.00	0.00	(98,548.00)	
10-398-0063 TRANSFER FROM ARPA FUND	344,058	0.00	31,923.92	95,771.76	248,286.28	(95,771.72)	72%
10-399-0000 FUND BALANCE APPROPRIATED	579,002	0.00	0.00	0.00	0.00	(579,002.00)	
Revenues Totals:	2,431,032	0.00	149,548.81	547,117.86	1,428,373.79	(1,002,658.21)	59%

Expenses

10-410-0200 SALARIES	23,700	0.00	1,400.00	4,200.00	12,600.00	11,100.00	53%
10-410-0500 FICA/MEDICARE	1,875	0.00	130.06	390.18	1,170.54	704.46	62%
10-410-1400 TRAINING AND TRAVEL	9,000	0.00	300.00	2,172.59	4,713.45	4,286.55	52%
10-410-3300 SUPPLIES	1,000	0.00	0.00	0.00	548.98	451.02	55%
GOVERNING BODY Totals:	35,575	0.00	1,830.06	6,762.77	19,032.97	16,542.03	54%
10-420-0200 SALARIES	170,000	0.00	13,696.76	43,856.88	117,693.87	52,306.13	69%
10-420-0400 PROFESSIONAL SERVICES	16,500	0.00	0.00	528.78	672.56	15,827.44	4%
10-420-0410 LEGAL FEES	35,000	0.00	4,275.00	12,907.50	44,682.50	(9,682.50)	128%
10-420-0420 ACCOUNTING FEES	15,000	0.00	0.00	7,500.00	33,659.86	(18,659.86)	224%
10-420-0500 FICA/MEDICARE	13,000	0.00	1,047.81	3,355.07	8,997.05	4,002.95	69%
10-420-0700 RETIREMENT EXPENSE	23,200	0.00	897.71	2,849.07	6,471.77	16,728.23	28%
10-420-0800 401 K RETIREMENT	8,500	0.00	328.58	994.69	2,320.73	6,179.27	27%
10-420-0900 JANITORIAL SERVICES	3,600	0.00	300.00	1,200.00	2,400.00	1,200.00	67%
10-420-1000 BANK SERVICE CHARGES	0	0.00	71.06	295.29	475.26	(475.26)	

Period Ending 3/31/2025

Budget vs Actual

10 GENERAL FUND	Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
	10-420-1100 TELEPHONE	3,000	0.00	394.26	1,150.39	3,308.05	(308.05)	110%
	10-420-1300 UTILITIES	16,000	0.00	598.51	3,833.42	6,969.29	9,030.71	44%
	10-420-1400 TRAINING AND TRAVEL	5,000	160.00	395.50	5,792.68	7,780.42	(2,940.42)	159%
	10-420-1500 BUILDING MAINTENANCE & REPAIRS	2,500	0.00	163.00	(78.49)	902.59	1,597.41	36%
	10-420-1600 EQUIPMENT MAINTENANCE AND REPA	1,000	0.00	903.39	3,043.75	4,661.06	(3,661.06)	466%
	10-420-1700 PENALTIES	26,000	0.00	0.00	0.00	0.00	26,000.00	
	10-420-2600 ADVERTISING	0	0.00	458.34	1,515.90	1,515.90	(1,515.90)	
	10-420-3100 VEHICLE OPERATION	2,500	0.00	0.00	0.00	0.00	2,500.00	
	10-420-3300 OFFICE SUPPLIES	4,000	233.18	183.33	870.70	3,526.29	240.53	94%
	10-420-3400 SUPPLIES	5,000	854.95	380.05	1,492.46	3,578.85	566.20	89%
	10-420-4500 CONTRACTED SERVICES	45,000	0.00	759.14	5,178.64	25,996.62	19,003.38	58%
	10-420-5300 DUES	4,300	0.00	0.00	2,544.00	3,737.00	563.00	87%
	10-420-5400 INSURANCE	37,650	0.00	0.00	0.00	34,047.43	3,602.57	90%
	10-420-5401 HEALTH INSURANCE	29,000	0.00	1,691.08	4,643.89	12,247.69	16,752.31	42%
	10-420-5700 MISCELLANEOUS	1,000	0.00	700.00	747.43	2,679.96	(1,679.96)	268%
	10-420-9999 CONTINGENCY	17,742	0.00	(10,675.00)	(10,675.00)	0.00	17,742.00	
	ADMINISTRATION-GF Totals:	484,492	1,248.13	16,568.52	93,547.05	328,324.75	154,919.12	68%
10-440-4500 TAX COLLECTION FEES PITT COUNTY		6,000	0.00	496.10	3,364.85	8,039.51	(2,039.51)	134%
TAX COLLECTION PITT COUNTY Totals:		6,000	0.00	496.10	3,364.85	8,039.51	(2,039.51)	134%
10-510-1300 UTILITIES		1,000	0.00	0.00	104.24	332.88	667.12	33%
10-510-3300 OFFICE SUPPLIES		0	0.00	0.00	0.00	9.00	(9.00)	
10-510-3400 SUPPLIES		0	70.00	675.00	675.00	763.88	(833.88)	
10-510-4500 CONTRACTED SERVICES		225,000	0.00	12,789.76	59,827.10	143,738.18	81,261.82	64%
10-510-4600 ANIMAL CONTROL		2,500	0.00	0.00	0.00	0.00	2,500.00	
POLICE DEPARTMENT Totals:		228,500	70.00	13,464.76	60,606.34	144,843.94	83,586.06	63%
10-530-0200 SALARIES		36,420	0.00	2,401.00	7,133.00	22,137.50	14,282.50	61%

Budget vs Actual

Town of Bethel

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Period Ending 3/31/2025

10 GENERAL FUND	Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
10-530-0500 FICA		2,808	0.00	183.68	545.68	1,693.55	1,114.45	60%
10-530-0900 RETIREMENT/PENSION FUND		2,000	0.00	0.00	1,560.00	1,560.00	440.00	78%
10-530-1100 TELEPHONE		2,500	0.00	358.89	1,049.19	3,116.47	(616.47)	125%
10-530-1300 UTILITIES		3,800	0.00	2,399.47	5,969.80	8,185.62	(4,385.62)	215%
10-530-1400 TRAINING AND TRAVEL		2,500	0.00	0.00	0.00	1,922.72	577.28	77%
10-530-1500 BUILDING MAINTENANCE & REPAIR		13,800	1,600.00	0.00	78.00	13,040.35	(840.35)	106%
10-530-1600 EQUIP/EQUIP. MAINTENANCE		18,300	0.00	1,086.57	1,521.27	6,690.45	11,609.55	37%
10-530-2400 UNIFORMS		13,658	1,980.00	0.00	11,020.00	13,560.97	(1,882.97)	114%
10-530-3100 VEHICLE OPERATION		20,000	0.00	0.00	0.00	9,783.86	10,216.14	49%
10-530-3101 GAS		3,500	0.00	36.00	196.19	1,901.58	1,598.42	54%
10-530-3300 SUPPLIES		8,000	0.02	0.00	612.75	6,544.79	1,455.19	82%
10-530-4500 CONTRACTED SERVICES		2,000	0.00	0.00	0.00	728.00	1,272.00	36%
10-530-5300 DUES AND SUBSCRIPTIONS		750	0.00	0.00	(13,671.00)	1,278.75	(528.75)	171%
10-530-5400 INSURANCE		18,575	0.00	0.00	14,321.00	15,915.00	2,660.00	86%
FIRE DEPARTMENT Totals:		148,611	3,580.02	6,465.61	30,335.88	108,059.61	36,971.37	75%
10-560-0200 SALARIES		132,200	0.00	6,988.80	21,220.68	63,466.93	68,733.07	48%
10-560-0500 F.I.C.A./MEDICARE		10,200	0.00	534.64	1,618.47	4,436.24	5,763.76	43%
10-560-0700 RETIREMENT		18,100	0.00	954.68	2,890.01	7,604.74	10,495.26	42%
10-560-0800 401 K RETIREMENT		6,700	0.00	174.72	524.98	1,993.99	4,706.01	30%
10-560-1300 UTILITIES		46,000	0.00	5,362.17	16,446.93	50,756.84	(4,756.84)	110%
10-560-1500 STREET'S MAINTENANCE		10,000	0.00	10,000.00	10,063.39	10,406.74	(406.74)	104%
10-560-1600 EQUIP/EQUIP. MAINTENANCE		10,000	15.67	0.00	3,017.44	6,475.47	3,508.86	65%
10-560-2400 Employee Uniforms		2,080	0.00	169.35	566.20	1,774.80	305.20	85%
10-560-3100 VEHICLE OPERATION		0	0.00	0.00	0.00	3.89	(3.89)	
10-560-3101 GAS		2,300	0.00	196.82	974.55	2,860.11	(560.11)	124%
10-560-3300 SUPPLIES		22,920	84.77	437.43	781.44	11,767.56	11,067.67	52%
10-560-4500 CONTRACTED SERVICES		69,000	0.00	4,150.00	4,150.00	35,710.70	33,289.30	52%
10-560-5401 HEALTH INSURANCE		28,512	0.00	1,723.60	5,169.25	13,229.37	15,282.63	46%

Budget vs Actual

Town of Bethel
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Period Ending 3/31/2025

10 GENERAL FUND

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
10-560-5700 MISCELLANEOUS	0	0.00	0.00	204.51	204.51	(204.51)	
10-560-7000 CAPITAL OUTLAY	152,200	0.00	0.00	0.00	71,756.23	80,443.77	47%
10-560-7200 RESERVE FOR PAVING	595,000	0.00	0.00	0.00	479,847.93	115,152.07	81%
STREET DEPARTMENT Totals:	1,105,212	100.44	30,692.21	67,627.85	762,296.05	342,815.51	69%
10-580-4500 CONTRACTED SERVICES	84,500	0.00	7,131.44	21,284.04	56,610.40	27,889.60	67%
SANITATION DEPARTMENT Totals:	84,500	0.00	7,131.44	21,284.04	56,610.40	27,889.60	67%
10-620-0001 HARVEST FESTIVAL REVENUES & DONATIONS	0	0.00	(475.00)	(475.00)	(475.00)	475.00	
10-620-0002 COMMUNITY EVENT EXPENSES	5,000	0.00	0.00	5.00	5,231.33	(231.33)	105%
10-620-0200 SALARIES	17,000	0.00	0.00	405.00	3,780.00	13,220.00	22%
10-620-0500 FICA	1,350	0.00	0.00	30.98	283.39	1,066.61	21%
10-620-1300 UTILITIES	400	0.00	67.42	123.38	269.22	130.78	67%
10-620-1500 REPAIRS AND MAINTENANCE	25,000	0.00	0.00	0.00	2,251.85	22,748.15	9%
10-620-1600 EQUIPMENT	525	0.00	0.00	0.00	161.71	363.29	31%
10-620-3300 SUPPLIES	1,000	0.00	0.00	0.00	336.26	663.74	34%
10-620-4500 CONTRACTED SERVICES	1,500	0.00	320.00	640.00	1,656.95	(156.95)	110%
10-620-9200 PLAYER EXPENSES	0	0.00	0.00	0.00	587.50	(587.50)	
10-620-9400 RECREATION DONATIONS	0	0.00	0.00	0.00	200.00	(200.00)	
RECREATION DEPARTMENT Totals:	51,775	0.00	(87.58)	729.36	14,283.21	37,491.79	28%
10-630-1300 UTILITIES	3,400	0.00	1,097.37	2,412.62	3,753.96	(353.96)	110%
10-630-1500 BUILDING MAINTENANCE	5,000	0.00	211.96	211.96	211.96	4,788.04	4%
10-630-4500 CONTRACTED SERVICES	0	0.00	0.00	0.00	75.00	(75.00)	
10-630-9100 SHEPPARD ALLOCATION	21,108	0.00	0.00	0.00	21,108.00	0.00	100%
LIBRARY Totals:	29,508	0.00	1,309.33	2,624.58	25,148.92	4,359.08	85%
10-640-3300 SUPPLIES	1,000	0.00	0.00	0.00	1,050.00	(50.00)	105%
10-640-4500 CONTRACTED SERVICES	21,000	0.00	1,800.00	5,950.00	12,850.00	8,150.00	61%
CEMETERY DEPARTMENT Totals:	22,000	0.00	1,800.00	5,950.00	13,900.00	8,100.00	63%
10-650-0900 JANITORIAL	2,400	0.00	200.00	800.00	1,600.00	800.00	67%

Budget vs Actual

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Period Ending 3/31/2025

10 GENERAL FUND	Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
	10-650-1100 TELEPHONE	4,000	0.00	241.18	723.41	2,105.78	1,894.22	53%
	10-650-1300 UTILITIES	4,600	0.00	1,365.79	5,094.86	8,365.19	(3,765.19)	182%
	10-650-1500 BUILDING MAT. AND REPAIR	1,000	0.00	0.00	130.00	227.69	772.31	23%
	10-650-3300 SUPPLIES	1,000	0.00	0.00	0.00	0.00	1,000.00	
	10-650-4500 PROFESSIONAL SERVICES	0	0.00	0.00	65.00	140.00	(140.00)	
	SENIOR CENTER Totals:	13,000	0.00	1,806.97	6,813.27	12,438.66	561.34	96%
	10-670-8000 STORMWATER AIA EXPENDITURES	181,000	151,200.00	0.00	18,900.00	28,800.00	1,000.00	99%
	STORMWATER Totals:	181,000	151,200.00	0.00	18,900.00	28,800.00	1,000.00	99%
	10-818-9000 CONTINGENCY	29,027	0.00	0.00	0.00	0.00	29,027.00	
	CONTINGENCY Totals:	29,027	0.00	0.00	0.00	0.00	29,027.00	
	10-900-1000 FIRE TRUCK DEBT SVC	11,832	0.00	986.00	2,958.00	8,874.00	2,958.00	75%
	DEBT SERVICE Totals:	11,832	0.00	986.00	2,958.00	8,874.00	2,958.00	75%
	Expenses Totals:	2,431,032	156,198.59	82,463.42	321,503.99	1,530,652.02	744,181.39	69%
	10 GENERAL FUND Revenues Over/(Under) Expenses:			67,334.90	225,038.87	(102,278.23)		

Budget vs Actual

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Period Ending 3/31/2025

63 ARP GRANT FUND		Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
Description								
Revenues								
63-354-0000 ARP GRANT FUNDING		513,421	0.00	31,923.92	95,771.76	417,530.33	(95,890.67)	81%
Revenues Totals:		513,421	0.00	31,923.92	95,771.76	417,530.33	(95,890.67)	81%
Expenses								
63-980-0010 TRANSFER TO GENERAL FUND		513,421	0.00	31,923.92	95,771.76	417,650.33	95,770.67	81%
INTERFUND TRANSFERS Totals:		513,421	0.00	31,923.92	95,771.76	417,650.33	95,770.67	81%
Expenses Totals:		513,421	0.00	31,923.92	95,771.76	417,650.33	95,770.67	81%
63 ARP GRANT FUND Revenues Over/(Under) Expenses:				0.00	0.00	(120.00)		

Budget vs Actual

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Period Ending 3/31/2025

64 SCIF GRANT FUND	Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
Revenues								
64-329-0000	INTEREST INCOME	0	0.00	0.00	1,640.49	5,277.74	5,277.74	
64-354-0000	SCIF GRANT FUNDING	500,000	0.00	0.00	(12,847.85)	174,404.86	(325,595.14)	35%
	Revenues Totals:	500,000	0.00	0.00	(11,207.36)	179,682.60	(320,317.40)	36%
Expenses								
64-420-1500	TOWN HALL RENOVATIONS	150,000	0.00	0.00	0.00	175,236.26	(25,236.26)	117%
	ADMINISTRATION-GF Totals:	150,000	0.00	0.00	0.00	175,236.26	(25,236.26)	117%
64-510-1500	POLICE BUILDING REPAIRS	70,000	0.00	0.00	0.00	0.00	70,000.00	
	POLICE DEPARTMENT Totals:	70,000	0.00	0.00	0.00	0.00	70,000.00	
64-560-7200	STREET PAVING & REPAIRS	150,000	0.00	0.00	0.00	105,807.26	44,192.74	71%
	STREET DEPARTMENT Totals:	150,000	0.00	0.00	0.00	105,807.26	44,192.74	71%
64-620-1500	SENIOR CENTER REPAIRS	50,000	0.00	0.00	0.00	0.00	50,000.00	
	RECREATION DEPARTMENT Totals:	50,000	0.00	0.00	0.00	0.00	50,000.00	
64-630-1500	LIBRARY BUILDING REPAIRS	75,000	27,800.00	500.00	35,000.00	56,900.00	(9,700.00)	113%
	LIBRARY Totals:	75,000	27,800.00	500.00	35,000.00	56,900.00	(9,700.00)	113%
64-818-3000	GRANT ADMINISTRATION	5,000	0.00	0.00	60.00	480.00	4,520.00	10%
	CONTINGENCY Totals:	5,000	0.00	0.00	60.00	480.00	4,520.00	10%
	Expenses Totals:	500,000	27,800.00	500.00	35,060.00	338,423.52	133,776.48	73%
64 SCIF GRANT FUND		Revenues Over/(Under) Expenses:		(500.00)	(46,267.36)	(158,740.92)		

Budget vs Actual

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65 SMITH STREET PARK FUND							
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
Revenues							
65-354-0000 RURAL DEVELOPMENT REVENUE	200,000	0.00	0.00	0.00	0.00	(200,000.00)	
Revenues Totals:	200,000	0.00	0.00	0.00	0.00	(200,000.00)	
Expenses							
65-818-0000 CONSTRUCTION	180,000	0.00	0.00	0.00	0.00	180,000.00	
65-818-3000 GRANT ADMINISTRATION	20,000	0.00	315.00	825.00	3,330.00	16,670.00	17%
CONTINGENCY Totals:	200,000	0.00	315.00	825.00	3,330.00	196,670.00	2%
Expenses Totals:	200,000	0.00	315.00	825.00	3,330.00	196,670.00	2%
65 SMITH STREET PARK FUND	Revenues Over/(Under) Expenses:		(315.00)	(825.00)	(3,330.00)		