

MEETING OF THE BOARD OF COMMISSIONERS
SPECIAL CALLED MEETING
BETHEL TOWN HALL
May 13, 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 and Deputy Clerk, Jalissa Griggs

Call to Order

Mayor Wilson called the meeting to order at 6:04 P.M. and Mayor Pro-Temp Bynum gave the invocation.

Mayor Wilson then led the pledge of allegiance.

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

Presentations

Interim Town Manager presented a PowerPoint of the draft/proposed budget for the Fiscal Year 2025-2026) (See Attachment A).

Interim Town Manager presented the current fee schedule with proposed recommended changes for Fiscal Year 2025-2026 (See Attachment B).

Interim Town Manager presented a line-item detail Budget Worksheet from FMS (See Attachment C).

Interim Town Manager presented a Revenue and Expense pie chart (See Attachment D).

Interim Town Manager presented a draft Budget Ordinance (See Attachment E).

Interim Town Manager presented a Fund Balance analysis (See Attachment F).

Mayor Pro Temp Bynum asked if facility rental fees are collected at Town Hall. It was reported that they are collected at Town Hall.

Interim Town Manager announced the Public Hearing will be held June 3, 2025 if it was amenable to the Town Board.

Commissioner Blount asked if a motion was needed to proceed with the drafted budget for a Public Hearing on June 3, 2025. The Interim Town Manager suggested a motion be made after the Fire Truck discussion.

The discussion for a replacement for Engine 2102 (A 28-year old pumper tanker) continued from the previous Town Board meeting held on May 6, 2025.

Fire Chief Lilley made a motion that the Town Board of Bethel authorize the Town Manager to move forward with the contracting for the purchase of a new pumper/fire truck for the town. The purchase price of this truck shall not exceed \$525,092. With the execution of this contract, the town will pay \$10,000 as a deposit, with the balance of the purchase price coming due upon the satisfactory delivery of the truck in 16 months during FY 26-27. The balance due of these funds will be made up of the following sources: no more than \$150,000 USDA/commercial bank loan, \$25,000 / Pitt County Grant. OSF \$40,000, and the salvage/sale of the old fire truck. The Town of Bethel's fund balance, will be encumbered for the balance of the payment. This amount encumbered shall be the cost of the new truck, minus any borrow funds, grants, and residual value of the old truck, and any deposit made. The town attorney is authorized to make changes in this motion to clarify its meaning and not change the intent and spirit of this motion.

Interim Town Manager presented a previous financing conversation he had with Fire Chief Lilley (See Attachment G). Interim Town Manager explained that the USDA requires a bid from three different banks first before they will consider an application for USDA loan funds. If rates are better, the USDA requires the Town to utilize private bank financing. If rates are not better, the USDA would then allow for the Town to finance through them pending availability and approval of funds. Locally, USDA does not have funds available, but if submitted as a distressed community application, USDA money from Washington may be available to be utilized.

Interim Town Manager recalled another conversation that with the Fire Department's proposed budget for the upcoming year at \$144,000 and including a rural tax contribution of \$60,000; if he could make the loan payment of almost \$17,000 by finding cuts in that \$144,000 proposed budget, then there would be no effect on the tax rate. This analysis was based upon 50% funding (\$225,000) coming from USDA for 20 years at 4.250%.

Fire Chief Lilley expressed that since the budget went up \$20,000 from the previous fiscal year, the Fire Department could make that payment. He shared that he received a proposal to fix the old fire truck motor for \$1,000 and \$50,000 to fix the pump. Fire Chief Lilley reiterated that he felt as though the Fire Department could make that payment with the proposed budget.

Commissioner Blount commented on the Fund Balance analysis as prepared by the Interim Town Manager. It leaves a \$900,000 fund balance. Commissioner Blount stated street paving is not a safety concern as the first phase of paving is complete. He also stated demolition of dilapidated buildings is not a safety issue. The Town is contractually obligated to Rivers and Associates for \$181,000 for the stormwater study. He stated that a non-working fire truck, was a safety issue. He expressed reservations on borrowing money when the fund balance could be utilized.

Mayor Pro-Temp Bynum asked if the Office of Fire Marshal 50-50 grant was the grant the Fire Department recently applied for and was denied and it was not.

Dean Gallin of 380 W. Washington St, asked if Bethel was the only town serviced by the Bethel Fire Department. It was stated that it is not the only Town serviced. Mr. Gallin also asked what do the other Town's that are serviced, contribute to the Bethel Fire Department and Fire Chief Lilley responded that the Fire Department is given rural fire service district tax money, and participate in mutual aid in a 6-mile rural district. Mr. Gallin asked if the amount increased of what others fund the Town of Bethel. Fire Chief Lilley responded that it has increased since last year. Mr. Gallin asked if the insurance for a new fire truck would be factored into the budget. Interim Town Manager responded that \$400,000 is the allocated insurance for the current truck, insurance for a new truck would be marginal. Commissioner Blount commented that operational costs for a new truck should be very minimal. Mr. Gallin asked if a better insurance rate is sought yearly. The Interim Town Manager responded that the Town's insurance agent researches the market and delivers the best prices available for the coverage.

Interim Town Manager asked for clarity on the loan component of the motion as stated by Fire Chief Lilley. The motion allotted \$150,000 in loans, the initial discussion was for \$225,000 in loans.

Interim Town Manager commented that in order to access USDA funding, the Town cannot execute a purchase contract, there can only be an intent to purchase.

Mayor Pro-Temp Bynum asked if the old truck would be sold. It was stated that it would be sold.

Commissioner Staton asked who services the fire trucks. Atlantic normally services the trucks, however, A1 Testing is the recent servicer as this company does much with the county. A1 Testing recently reviewed the current truck and mentioned it would not pass next year. Captain Bryant added that prior to A1 Testing reviewing the truck, it had been reviewed three times before and it required more and more RPM's to pump water each time. Fire Chief Lilley added that the truck is out of commission at this time.

Mayor Pro-Temp Bynum asked about the bathroom/shower proposal that was previously presented. It was stated that it would be a project included in the SCIF grant and would not charge the Town's fund balance. Mayor Pro-Temp Bynum mentioned beautifying the downtown Bethel area and postponing the shower installation. Fire Chief Lilley mentioned that the shower would be for the daytime help who would have to stay in a stench after a call until the end of their shift.

Commissioner Whitehurst asked why the firefighters are taking the smoke home to their families. He stated that it should be showered off before going home to their families.

Interim Town Manager stated that initially, the Fire Department was going to make a commitment to make the debt service payment out of their budget when the loan would be 50%

financing of \$225,000. Projected debt service would have been \$16,925 annually. With financing \$150,000, Interim Town Manager asked Fire Chief Lilley if the Fire Department can still make the same commitment to use a portion of their proposed budget of \$144,000 to make the debt service payment of about \$12,000. If not, a penny tax increase to go from 45 cents to 46 cents would need to be implemented to make that debt payment. Fire Chief Lilley agreed to taking the debt service payment from the Fire Department budget.

Commissioner Blount moved to call the question on the motion.

Fire Chief Lilley amended the motion and moved that the Town Board of Bethel authorize the Town Manager to move forward with the intent to purchase a new pumper/fire truck for the town. The purchase price of this truck shall not exceed \$525,092. With the execution of this contract, the town will pay \$10,000 as a deposit, with the balance of the purchase price coming due upon the satisfactory delivery of the truck in 16 months during FY 26-27. The balance due of these funds will be made up of the following sources: no more than \$150,000 USDA/commercial bank loan, \$25,000 / Pitt County Grant. OSF \$40,000, and the salvage/sale of the old fire truck. The Town of Bethel's fund balance, will be encumbered for the balance of the payment. This amount encumbered shall be the cost of the new truck, minus any borrow funds, grants, and residual value of the old truck, and any deposit made. Debt service payment will be charged to the Fire Department's budget. The town attorney is authorized to make changes in this motion to clarify its meaning and not change the intent and spirit of this motion; motion carried unanimously.

Regarding the Town's proposed operating budget for FY 25-26, it was announced that the final budget presentation will be presented at the public hearing on June 3, 2025.

Commissioner Blount made a motion to move the preliminary budget to public hearing subject to final approval; motion carried unanimously.

Mayor Pro-Temp Bynum remarked on a video clip of her and Commissioner Staton's comments from the May 6, 2025 meeting uploaded to social media by a volunteer from the Fire Department. She stated that discreditations are unacceptable.

Commissioner Lilley stated that he was not aware until he was called and notified although by then, the video was deleted.

Citizen, Trish Werkaw asked if the person was given instruction that it was unacceptable and Fire Chief Lilley has addressed the Department at monthly meetings to not post derogatory posts or comments on social media as they represent the Town of Bethel.


Commissioner Lilley made a motion to adjourn the meeting at 7:00pm, the motion carried unanimously.

Mayor, Carl Wilson

ATTEST:

Linda Sheppard, Town Clerk

Date




TOWN OF BETHEL

DRAFT BUDGET


FY 2025-2026

Interim Town Manager's Recommended Budget
May 13, 2025

Theme



Balance



Dollar value of <u>Revenues</u>	<u>to</u>	Dollar value of <u>Expenditures</u>
Needs & expectations of community	<u>with</u>	Revenues necessary to cover the cost of service delivery
Fund Balance Use (Capital Projects)	<u>to</u>	Available monies in Fund Balance

Objectives

Objectives of Budget Process:

- Funding in Accordance with Needs & Current Priorities
- Meet Town & Departmental Needs
- Respect Budget Drivers
- Create a balanced budget (Revenues Meeting Expenditures)
- Use of Fund Balance for Capital related projects vs. on-going Operational costs



Methodology

- Project revenues in accordance with historical data, trends, and current market data
- Allow expenditures that are sufficiently justified, with consideration given to prior spending history
- Determine the lowest cost to efficiently and effectively operate the Town to achieve its mission
- Determine the lowest tax rate necessary to generate the revenue to cover that cost

FY 2025-26 Budget Drivers



- **Positive:**
 - Investment Earnings from NCCMT
 - Sales Tax Revenue
- **Neutral:**
 - 2025 Rural Fire Tax Revenue
- **Negative:**
 - Inflationary Considerations
 - Limited tax base growth

FY 2025-26 Budget Highlights



- Balanced Budget!
- Tax Rate – Held Constant at \$0.45 cents
- 3% COLA Budgeted
- \$0.01 cent of Levy = \$11,156
- Employee Headcount
 - Full-Time Employee at 4.0
 - Part-Time Employee at 2.0

Valuation

Property Value

FY 2024-25 Base \$ 112,761,634

FY 2025-26 Estimated Base \$ 116,410,236

Increase in Base \$ 3,648,602 3% Increase

REVENUE REVIEW

Revenue Forecasting

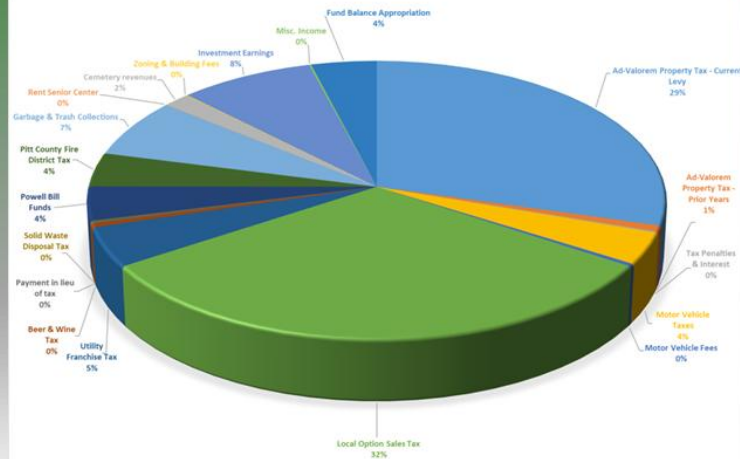
The Process for Revenue Forecasting:

- Look back on prior years
- Determine historical trends
- Consider influence of market factors
- Consider subject matter experts
- Project future revenue

Revenues by Source

• Ad-Valorem Property Tax - Current Levy	\$448,000
• Ad-Valorem Property Tax - Prior Years	\$10,000
• Tax Penalties & Interest	\$2,200
• Motor Vehicle Taxes	\$56,000
• Motor Vehicle Fees	\$4,700
• Local Option Sales Tax	\$480,000
• Utility Franchise Tax	\$70,000
• Beer & Wine Tax	\$6,500
• Payment in lieu of tax	\$3,500
• Solid Waste Disposal Tax	\$1,000
• Powell Bill Funds	\$60,000
• Pitt County Fire District Tax	\$60,000
• Garbage & Trash Collections	\$104,000
• Rent Senior Center	\$500
• Cemetery revenues	\$25,000
• Zoning & Building Fees	\$1,000
• Investment Earnings	\$126,000
• Misc. Income	\$2,000
• Fund Balance Appropriation	\$61,153
•	
• Total Revenues - General Fund	\$1,521,553

REVENUES: FY 25-26



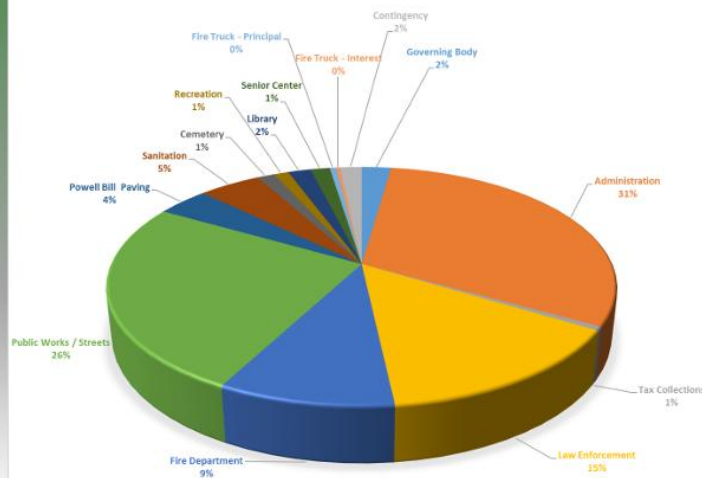
EXPENDITURE REVIEW

EXPENDITURES BY AREA

- Governing Body \$33,990
- Administration \$471,871
- Tax Collections \$7,500
- Law Enforcement \$221,100
- Fire Department \$144,144
- Public Works / Streets \$389,374
- Powell Bill Paving \$60,000
- Sanitation \$71,400
- Cemetery \$20,000
- Recreation \$16,900
- Library \$26,208
- Senior Center \$22,234
- Fire Truck - Principal \$7,409
- Fire Truck - Interest \$4,423
- Contingency \$25,000

Total Expenditures - General Fund \$1,521,553

EXPENDITURES: FY 25-26



Personnel Benefit Changes

- **Employee Benefit Changes**

- Market Adjustment/COLA – **3%**
- LEGRS Mandated Retirement Contribution Increase at 14.35%

Calculation Rates

Benefit Calculation Rates

		FY 24-25	FY 25-26
Retirement	Town Employees	13.64%	14.35%
Retirement 401 (k)	Town Employees	5%	5%
Life Insurance & AD&D	Town Employees	\$75.60/year	\$75.60/year
Hospitalization	Town Employees	\$9,475/year	\$10,020/year
Dental	Town Employees	\$475/yr./employ.	\$381/yr./employ.

ONGOING GRANT FUNDING

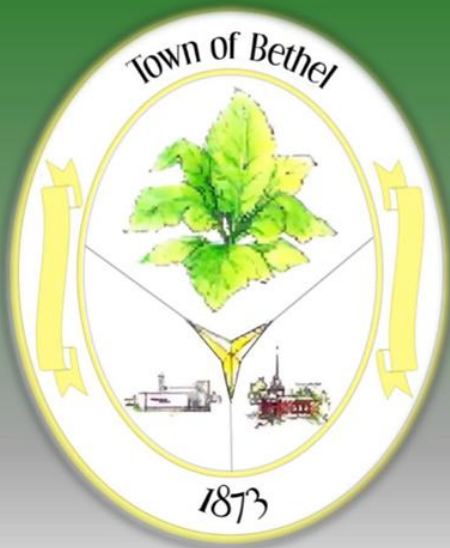
Funding Types

	Project(s)	Funding Source	Balance
SCIF Grant	Town Hall, Library, Police Dept., Senior Center & Streets	State	\$233,087.08
Rural Transportation Grant	Smith Street Park	State	\$200,000.00
PARTF	Smith Street Park	State	Amount TBD

Remaining Budget Calendar

June 3, 2025
6:00 pm

Public Hearing for citizen input
Possible FY 25-26 budget adoption



QUESTIONS

FEE SCHEDULE
Town of Bethel – FY 2025-2026

ATTACHMENT B

	<u>Current Charges</u>	<u>Recommended Changes</u>
A. Cemeteries: Bethel & Pinelawn Fees		
2-grave plot, in-town resident	\$800	
2-grave plot, out-of-town resident	\$1,600	
Locate/supervision for headstones		
At both cemeteries, one-time fee	\$50	
Interments		
Casket	\$500	
Urn	\$250	
B. Planning and Zoning Fees		
Major subdivision applications		
Final plat	\$100	
Preliminary plat	\$200, plus \$5 per lot	
Revisions	\$50	
Sketch plan	\$100	
Minor subdivision applications		
Minor subdivision plat	\$50	
Town documents		
Design standards manual	\$25	
Land use map	\$25	
Land use plan	\$20	
Subdivision regulations	\$25	
Zoning ordinance	\$20	
Zoning map	\$25	
Use permits applications		
Conditional use permit	\$200	
Zoning applications		
Appeals or interpretations	\$100	
Rezoning/amendment to zoning map	\$200	\$300
Variance	\$200	\$300
Zoning compliance permit	\$30	
Zoning ordinance amendment (text)	\$200	
C. Other		
Noise Permit	\$15	\$20
Golf Cart Permit	\$15	\$20
Food Truck Permit		\$50
D. Document Copy Fees		

8.5x11 Black and White	\$0.10 per sheet	\$0.25 per sheet
8.5x11 Color	\$0.50 per sheet	
Notary Service	\$10 per signature	
E. Facility Usage Fee		
Smith Street Park*	\$100 deposit	\$35 per day + \$100 deposit
Field of Dreams Park*	\$100 deposit	\$45 per day + \$100 deposit
Senior Center Facility*	\$200	\$200 + \$100 deposit
*Note: Non-Profits charged deposit only (no fee)		

BUDGET WORKSHEET

Town of Bethel

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GL Account/Description	Current Act	P/Y Actual	Current Bgt	P/Y Budget	Estimated	Requested	Recommended	Approved
10-301-2015 2015 TAXES AD VALOREM	\$13.11	\$201.33	\$0.00	\$0.00	\$13.11	\$0.00	\$0.00	\$0.00
10-301-2016 2016 TAXES AD VALOREM	\$0.00	\$22.48	\$0.00	\$25.00	\$0.00	\$100.00	\$0.00	\$0.00
10-301-2017 2017 TAXES AD VALOREM	\$235.33	\$30.74	\$0.00	\$50.00	\$235.33	\$100.00	\$0.00	\$0.00
10-301-2018 2018 TAXES AD VALOREM	\$117.25	\$116.95	\$0.00	\$200.00	\$117.25	\$200.00	\$0.00	\$0.00
10-301-2019 2019 TAXES AD VALOREM	\$83.32	\$374.92	\$0.00	\$300.00	\$83.32	\$200.00	\$0.00	\$0.00
10-301-2020 2020 TAXES AD VALOREM	\$222.40	\$696.81	\$0.00	\$1,000.00	\$216.59	\$200.00	\$0.00	\$0.00
10-301-2021 2021 TAXES AD VALOREM	\$499.49	\$1,797.78	\$0.00	\$4,000.00	\$410.30	\$400.00	\$0.00	\$0.00
10-301-2022 TAXES AD VALOREM 2022	\$1,642.58	\$3,778.98	\$0.00	\$0.00	\$1,624.25	\$600.00	\$0.00	\$0.00
10-301-2023 TAXES AD VALOREM 2023	\$3,375.44	\$419,241.92	\$10,000.00	\$410,000.00	\$4,972.50	\$2,800.00	\$0.00	\$0.00
10-301-2024 2024 Taxes Ad Valorem	\$422,652.54	\$214.73	\$443,000.00	\$0.00	\$443,454.40	\$5,400.00	\$0.00	\$0.00
10-301-2025 2025 TAXES AD VALOREM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$448,000.00	\$0.00	\$0.00
10-317-0000 TAX PENALTIES AND INTERES	\$3,562.66	\$4,195.77	\$1,000.00	\$1,000.00	\$2,418.23	\$2,200.00	\$0.00	\$0.00
10-319-0000 MOTOR VEHICLE TAX	\$47,471.62	\$95,455.37	\$52,000.00	\$80,000.00	\$51,976.82	\$56,000.00	\$0.00	\$0.00
10-320-0000 MOTOR VEHICLE FEE \$5.00	\$2,700.00	(\$70.29)	\$4,700.00	\$0.00	\$4,805.00	\$4,700.00	\$0.00	\$0.00
10-326-0000 ZONING COMPLIANCE FEES	\$1,000.00	\$870.00	\$500.00	\$200.00	\$910.00	\$1,000.00	\$0.00	\$0.00
10-327-0000 POLICE/ACCIDENT REPORTS	\$0.00	\$45.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-329-0000 INTEREST EARNED ON INVEST	\$95,412.37	\$52,591.50	\$120,000.00	\$30,100.00	\$130,412.37	\$120,000.00	\$0.00	\$0.00
10-330-0000 INTEREST EARNED ON CHECK	\$932.98	\$6,555.20	\$2,700.00	\$1,000.00	\$875.79	\$6,000.00	\$0.00	\$0.00
10-331-0000 FACILITY RENTAL FEES	\$300.00	\$500.00	\$1,000.00	\$0.00	\$100.00	\$500.00	\$0.00	\$0.00
10-335-0000 MISCELLANEOUS REVENUE	\$3,183.08	\$1,202.10	\$1,000.00	\$0.00	\$3,181.18	\$2,000.00	\$0.00	\$0.00
10-337-0000 UTILITIES FRANCHISE TAX	\$53,848.38	\$73,558.53	\$69,000.00	\$68,000.00	\$69,000.43	\$70,000.00	\$0.00	\$0.00
10-341-0000 BEER AND WINE TAX	\$0.00	\$6,710.52	\$6,200.00	\$6,200.00	\$6,200.00	\$6,500.00	\$0.00	\$0.00
10-342-0000 UNAUTHORIZED SUBSTANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-343-0000 POWELL BILL	\$60,712.35	\$55,730.24	\$55,000.00	\$55,730.00	\$60,712.35	\$60,000.00	\$0.00	\$0.00
10-344-0000 SOLID WASTE DISPOSAL TAX	\$796.39	\$1,090.83	\$1,000.00	\$1,150.00	\$796.39	\$1,000.00	\$0.00	\$0.00
10-345-0000 LOCAL OPTION SALES TAX	\$278,749.13	\$463,842.36	\$460,000.00	\$450,000.00	\$460,000.81	\$480,000.00	\$0.00	\$0.00
10-346-0000 PAYMENT IN LIEU OF TAXES	\$0.00	\$3,888.66	\$3,500.00	\$0.00	\$0.00	\$3,500.00	\$0.00	\$0.00
10-348-0000 MISCELLANEOUS GRANT MO	\$0.00	\$14,005.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-351-0000 COURT COSTS, FEES AND CHA	\$31.50	\$72.00	\$0.00	\$100.00	\$31.50	\$0.00	\$0.00	\$0.00

BUDGET WORKSHEET

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GL Account/Description	Current Act	P/Y Actual	Current Bgt	P/Y Budget	Estimated	Requested	Recommended	Approved
10-354-0000 ARP GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-359-0000 GARBAGE FEES	\$85,869.26	\$105,063.11	\$103,824.00	\$110,000.00	\$103,420.14	\$104,000.00	\$0.00	\$0.00
10-361-0000 CEMETERY REVENUES	\$27,400.00	\$17,825.00	\$15,000.00	\$8,900.00	\$26,600.00	\$25,000.00	\$0.00	\$0.00
10-364-0003 OTHER DONATIONS	\$1.82	\$800.00	\$0.00	\$0.00	\$1.82	\$0.00	\$0.00	\$0.00
10-364-0004 POLICE DONATIONS	\$0.00	\$850.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-367-0000 SALES TAX REFUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-383-0000 SALE OF FIXED ASSETS	\$9,800.00	\$8,510.00	\$0.00	\$200,000.00	\$9,800.00	\$0.00	\$0.00	\$0.00
10-392-0000 FIRE DEPARTMENT GRANT	\$0.00	\$9,758.78	\$0.00	\$9,700.00	\$0.00	\$0.00	\$0.00	\$0.00
10-392-0100 FIRE DEPARTMENT ALLOCATN	\$8,470.00	\$2,910.00	\$0.00	\$11,000.00	\$8,470.00	\$0.00	\$0.00	\$0.00
10-393-0000 FIRE DEPARTMENT DONATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-393-0001 PITT CO FIRE TAX	\$60,191.00	\$28,230.80	\$60,000.00	\$40,000.00	\$59,238.22	\$60,000.00	\$0.00	\$0.00
10-394-0000 INSURANCE PROCEEDS	\$1,913.52	\$15,145.00	\$0.00	\$15,145.00	\$1,913.52	\$0.00	\$0.00	\$0.00
10-397-0000 FUND BALANCE APPR. RESTRI	\$0.00	\$0.00	\$98,548.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-398-0063 TRANSFER FROM ARPA FUND	\$248,286.28	\$169,364.05	\$344,058.00	\$167,700.00	\$344,058.36	\$0.00	\$0.00	\$0.00
10-399-0000 FUND BALANCE APPROPRIATE	\$0.00	\$0.00	\$779,002.00	\$41,500.00	\$0.00	\$61,153.00	\$0.00	\$0.00
10-620-0001 HARVEST FESTIVAL REVENUE	\$475.00	\$0.00	\$0.00	\$0.00	(\$45.00)	\$0.00	\$0.00	\$0.00
10-620-9400 RECREATION DONATIONS	(\$200.00)	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00
Revenues	\$1,419,748.80	\$1,565,176.17	\$2,631,032.00	\$1,713,000.00	\$1,796,504.98	\$1,521,553.00	\$0.00	\$0.00

BUDGET WORKSHEET

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GL Account/Description	Current Act	P/Y Actual	Current Bgt	P/Y Budget	Estimated	Requested	Recommended	Approved
311								
10-311-0100 PITT COUNTY COLLECTION FE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
311	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

BUDGET WORKSHEET

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GL Account/Description	Current Act	P/Y Actual	Current Bgt	P/Y Budget	Estimated	Requested	Recommended	Approved
410 GOVERNING BODY								
10-410-0200 SALARIES	\$14,000.00	\$14,423.09	\$23,700.00	\$12,900.00	\$22,680.00	\$23,400.00	\$0.00	\$0.00
10-410-0300 ELECTION EXPENSES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,800.00	\$0.00	\$0.00
10-410-0500 FICA/MEDICARE	\$1,300.60	\$986.88	\$1,875.00	\$1,000.00	\$1,644.48	\$1,790.00	\$0.00	\$0.00
10-410-1400 TRAINING AND TRAVEL	\$5,013.45	\$517.06	\$9,000.00	\$4,500.00	\$5,401.45	\$5,000.00	\$0.00	\$0.00
10-410-3300 SUPPLIES	\$548.98	\$0.00	\$1,000.00	\$0.00	\$999.98	\$1,000.00	\$0.00	\$0.00
410 GOVERNING BODY	\$20,863.03	\$15,927.03	\$35,575.00	\$18,400.00	\$30,725.91	\$33,990.00	\$0.00	\$0.00

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GL Account/Description	Current Act	P/Y Actual	Current Bgt	P/Y Budget	Estimated	Requested	Recommended	Approved
420 ADMINISTRATION-GF								
10-420-0200 SALARIES	\$127,393.75	\$93,695.04	\$170,000.00	\$96,000.00	\$157,764.11	\$188,743.00	\$0.00	\$0.00
10-420-0201 COLA RESERVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,368.00	\$0.00	\$0.00
10-420-0400 PROFESSIONAL SERVICES	\$672.56	\$11,500.00	\$16,500.00	\$12,000.00	\$672.56	\$15,000.00	\$0.00	\$0.00
10-420-0410 LEGAL FEES	\$44,682.50	\$74,719.50	\$35,000.00	\$77,000.00	\$68,407.50	\$60,000.00	\$0.00	\$0.00
10-420-0420 ACCOUNTING FEES	\$33,659.86	\$27,971.36	\$15,000.00	\$33,000.00	\$50,659.86	\$16,500.00	\$0.00	\$0.00
10-420-0500 FICA/MEDICARE	\$9,739.09	\$7,418.42	\$13,000.00	\$7,500.00	\$12,062.24	\$14,311.00	\$0.00	\$0.00
10-420-0700 RETIREMENT EXPENSE	\$6,925.95	\$9,999.54	\$23,200.00	\$10,000.00	\$8,371.06	\$12,494.00	\$0.00	\$0.00
10-420-0800 401 K RETIREMENT	\$2,486.98	\$4,710.23	\$8,500.00	\$4,800.00	\$3,080.15	\$4,353.00	\$0.00	\$0.00
10-420-0900 JANITORIAL SERVICES	\$2,400.00	\$800.00	\$3,600.00	\$500.00	\$3,100.00	\$3,500.00	\$0.00	\$0.00
10-420-1000 BANK SERVICE CHARGES	\$475.26	\$46.00	\$0.00	\$0.00	\$404.20	\$0.00	\$0.00	\$0.00
10-420-1100 TELEPHONE	\$3,308.05	\$3,291.81	\$3,000.00	\$3,775.00	\$4,313.79	\$4,800.00	\$0.00	\$0.00
10-420-1300 UTILITIES	\$6,969.29	\$14,891.25	\$16,000.00	\$16,275.00	\$9,570.78	\$18,000.00	\$0.00	\$0.00
10-420-1400 TRAINING AND TRAVEL	\$7,800.86	\$14,365.89	\$5,000.00	\$14,200.00	\$8,384.92	\$10,000.00	\$0.00	\$0.00
10-420-1500 BUILDING MAINTENANCE & R	\$902.59	\$2,468.11	\$2,500.00	\$5,000.00	\$739.59	\$2,500.00	\$0.00	\$0.00
10-420-1600 EQUIPMENT MAINTENANCE A	\$4,661.06	\$157.50	\$1,000.00	\$300.00	\$3,757.67	\$5,000.00	\$0.00	\$0.00
10-420-1700 PENALTIES	\$0.00	\$2,865.21	\$26,000.00	\$58,000.00	\$0.00	\$0.00	\$0.00	\$0.00
10-420-3100 VEHICLE OPERATION	\$0.00	\$0.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-420-3300 OFFICE SUPPLIES	\$3,526.29	\$1,831.83	\$4,000.00	\$5,300.00	\$3,673.77	\$4,000.00	\$0.00	\$0.00
10-420-3400 SUPPLIES	\$3,578.85	\$2,757.65	\$5,000.00	\$3,000.00	\$4,110.84	\$4,000.00	\$0.00	\$0.00
10-420-4500 CONTRACTED SERVICES	\$25,055.19	\$35,422.52	\$45,000.00	\$40,000.00	\$38,637.48	\$36,500.00	\$0.00	\$0.00
10-420-5300 DUES	\$3,737.00	\$2,683.00	\$4,300.00	\$3,800.00	\$3,737.00	\$3,000.00	\$0.00	\$0.00
10-420-5400 INSURANCE	\$34,047.43	\$38,389.00	\$37,650.00	\$36,000.00	\$34,047.43	\$40,000.00	\$0.00	\$0.00
10-420-5401 HEALTH INSURANCE	\$12,247.69	\$15,185.37	\$29,000.00	\$12,700.00	\$17,071.61	\$20,040.00	\$0.00	\$0.00
10-420-5402 DENTAL INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$762.00	\$0.00	\$0.00
10-420-5700 MISCELLANEOUS	\$2,679.96	\$4,978.65	\$1,000.00	\$5,000.00	\$1,979.96	\$5,000.00	\$0.00	\$0.00
10-420-9999 CONTINGENCY	\$0.00	\$0.00	\$17,742.00	\$0.00	\$10,675.00	\$0.00	\$0.00	\$0.00
420 ADMINISTRATION-GF	\$336,950.21	\$370,147.88	\$484,492.00	\$444,150.00	\$445,221.52	\$471,871.00	\$0.00	\$0.00

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GL Account/Description	Current Act	P/Y Actual	Current Bgt	P/Y Budget	Estimated	Requested	Recommended	Approved
440 TAX COLLECTION PITT COUNTY								
10-440-4500 TAX COLLECTION FEES PITT C	\$8,039.51	\$2,247.53	\$6,000.00	\$6,000.00	\$7,543.41	\$7,500.00	\$0.00	\$0.00
440 TAX COLLECTION PITT COUNTY	\$8,039.51	\$2,247.53	\$6,000.00	\$6,000.00	\$7,543.41	\$7,500.00	\$0.00	\$0.00

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GL Account/Description	Current Act	P/Y Actual	Current Bgt	P/Y Budget	Estimated	Requested	Recommended	Approved
510 POLICE DEPARTMENT								
10-510-0200 SALARIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-0400 PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-0500 F.I.C.A./MEDICARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-0700 RETIREMENT EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-0800 RETIREMENT 401(K)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-1100 TELEPHONE	\$0.00	\$1,096.43	\$0.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-1300 UTILITIES	\$332.88	\$1,446.18	\$1,000.00	\$2,400.00	\$332.88	\$0.00	\$0.00	\$0.00
10-510-1400 TRAINING AND TRAVEL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-1500 BUILDING MAINTENANCE AN	\$0.00	\$445.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-1600 EQUIP/EQUIP. MAINTENANCE	\$0.00	\$75.00	\$0.00	\$100.00	\$0.00	\$5,100.00	\$0.00	\$0.00
10-510-3100 VEHICLE OPERATIONS	\$0.00	\$2,868.09	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-3101 GAS	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-3300 OFFICE SUPPLIES	\$9.00	\$0.00	\$0.00	\$0.00	\$9.00	\$0.00	\$0.00	\$0.00
10-510-3400 SUPPLIES	\$763.88	\$5,464.60	\$0.00	\$6,000.00	\$88.88	\$0.00	\$0.00	\$0.00
10-510-3600 UNIFORMS	\$0.00	\$681.86	\$0.00	\$808.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-4500 CONTRACTED SERVICES	\$143,738.18	\$182,115.24	\$225,000.00	\$277,725.00	\$196,448.42	\$215,000.00	\$0.00	\$0.00
10-510-4600 ANIMAL CONTROL	\$0.00	\$0.00	\$2,500.00	\$0.00	\$500.00	\$1,000.00	\$0.00	\$0.00
10-510-5400 INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-5401 HEALTH INSURANCE	\$0.00	\$253.68	\$0.00	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00
10-510-7000 CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
510 POLICE DEPARTMENT	\$144,843.94	\$194,446.08	\$228,500.00	\$293,433.00	\$197,379.18	\$221,100.00	\$0.00	\$0.00

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GL Account/Description	Current Act	P/Y Actual	Current Bgt	P/Y Budget	Estimated	Requested	Recommended	Approved
530 FIRE DEPARTMENT								
10-530-0200 SALARIES	\$23,369.50	\$0.00	\$36,420.00	\$0.00	\$31,216.50	\$39,600.00	\$0.00	\$0.00
10-530-0201 COLA RESERVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,260.00	\$0.00	\$0.00
10-530-0500 FICA	\$1,787.79	\$0.00	\$2,808.00	\$0.00	\$2,387.87	\$2,984.00	\$0.00	\$0.00
10-530-0900 RETIREMENT/PENSION FUND	\$1,560.00	\$1,997.70	\$2,000.00	\$2,000.00	\$1,560.00	\$2,000.00	\$0.00	\$0.00
10-530-1100 TELEPHONE	\$3,116.47	\$1,675.27	\$2,500.00	\$2,500.00	\$4,136.58	\$4,000.00	\$0.00	\$0.00
10-530-1300 UTILITIES	\$6,036.02	\$4,435.45	\$3,800.00	\$3,800.00	\$8,679.15	\$9,400.00	\$0.00	\$0.00
10-530-1400 TRAINING AND TRAVEL	\$1,922.72	\$2,206.08	\$2,500.00	\$2,500.00	\$1,922.72	\$2,500.00	\$0.00	\$0.00
10-530-1500 BUILDING MAINTENANCE & R	\$13,040.35	\$3,980.58	\$13,800.00	\$3,800.00	\$13,040.35	\$9,500.00	\$0.00	\$0.00
10-530-1600 EQUIP/EQUIP. MAINTENANCE	\$6,690.45	\$37,017.98	\$18,300.00	\$45,002.00	\$8,405.88	\$20,000.00	\$0.00	\$0.00
10-530-3100 VEHICLE OPERATION	\$9,783.86	\$20,442.47	\$20,000.00	\$21,500.00	\$14,783.86	\$20,000.00	\$0.00	\$0.00
10-530-3101 GAS	\$1,901.58	\$1,985.26	\$3,500.00	\$4,000.00	\$2,865.58	\$3,500.00	\$0.00	\$0.00
10-530-3300 SUPPLIES	\$6,544.79	\$6,858.69	\$8,000.00	\$8,750.00	\$10,160.80	\$11,000.00	\$0.00	\$0.00
10-530-4500 CONTRACTED SERVICES	\$728.00	\$694.64	\$2,000.00	\$3,300.00	\$728.00	\$2,000.00	\$0.00	\$0.00
10-530-5300 DUES AND SUBSCRIPTIONS	\$1,278.75	\$300.00	\$750.00	\$850.00	\$1,278.75	\$1,000.00	\$0.00	\$0.00
10-530-5400 INSURANCE	\$15,915.00	\$2,351.00	\$18,575.00	\$18,575.00	\$15,915.00	\$16,000.00	\$0.00	\$0.00
10-530-5700 MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$20,341.97	\$0.00	\$0.00	\$0.00
10-530-7000 FIRE DEPT CAPITAL OUTLAY	\$0.00	\$64,694.54	\$0.00	\$72,000.00	\$0.00	\$0.00	\$0.00	\$0.00
530 FIRE DEPARTMENT	\$93,675.28	\$148,639.66	\$134,953.00	\$188,577.00	\$137,423.01	\$144,144.00	\$0.00	\$0.00

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GL Account/Description	Current Act	P/Y Actual	Current Bgt	P/Y Budget	Estimated	Requested	Recommended	Approved
560 STREET DEPARTMENT								
10-560-0200 SALARIES	\$68,269.33	\$58,516.08	\$132,200.00	\$60,000.00	\$92,600.13	\$116,902.00	\$0.00	\$0.00
10-560-0201 COLA RESERVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,270.00	\$0.00	\$0.00
10-560-0500 F.I.C.A./MEDICARE	\$4,803.63	\$4,564.39	\$10,200.00	\$4,600.00	\$6,664.60	\$8,400.00	\$0.00	\$0.00
10-560-0700 RETIREMENT	\$8,082.08	\$7,793.79	\$18,100.00	\$7,800.00	\$10,083.06	\$13,100.00	\$0.00	\$0.00
10-560-0800 401 K RETIREMENT	\$2,081.35	\$2,987.75	\$6,700.00	\$3,000.00	\$3,155.27	\$4,600.00	\$0.00	\$0.00
10-560-1100 TELEPHONE	\$0.00	\$0.00	\$0.00	\$1,700.00	\$0.00	\$900.00	\$0.00	\$0.00
10-560-1300 UTILITIES	\$46,814.93	\$58,157.68	\$46,000.00	\$65,300.00	\$68,064.67	\$70,900.00	\$0.00	\$0.00
10-560-1600 EQUIP/EQUIP. MAINTENANCE	\$6,475.47	\$15,416.92	\$10,000.00	\$8,000.00	\$10,475.47	\$10,000.00	\$0.00	\$0.00
10-560-2400 Employee Uniforms	\$1,774.80	\$802.87	\$2,080.00	\$1,000.00	\$2,405.45	\$5,000.00	\$0.00	\$0.00
10-560-3100 VEHICLE OPERATION	\$3.89	\$0.00	\$0.00	\$0.00	\$3.89	\$0.00	\$0.00	\$0.00
10-560-3101 GAS	\$2,860.11	\$2,123.31	\$2,300.00	\$1,800.00	\$4,184.29	\$5,000.00	\$0.00	\$0.00
10-560-3300 SUPPLIES	\$11,698.17	\$4,474.81	\$22,920.00	\$4,000.00	\$16,255.14	\$20,000.00	\$0.00	\$0.00
10-560-4500 CONTRACTED SERVICES	\$42,460.70	\$121,382.35	\$69,000.00	\$120,000.00	\$47,360.70	\$100,000.00	\$0.00	\$0.00
10-560-5400 INSURANCE	\$0.00	\$4,271.50	\$0.00	\$5,500.00	\$204.51	\$0.00	\$0.00	\$0.00
10-560-5401 HEALTH INSURANCE	\$13,229.37	\$10,143.99	\$28,512.00	\$9,000.00	\$18,202.77	\$20,040.00	\$0.00	\$0.00
10-560-5402 DENTAL INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$762.00	\$0.00	\$0.00
10-560-5700 MISCELLANEOUS	\$204.51	\$1,929.28	\$0.00	\$2,000.00	\$10,211.25	\$0.00	\$0.00	\$0.00
10-560-7000 CAPITAL OUTLAY	\$71,756.23	\$0.00	\$152,200.00	\$0.00	\$151,756.23	\$10,000.00	\$0.00	\$0.00
10-560-7100 CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-560-7200 RESERVE FOR PAVING	\$479,847.93	\$18,452.00	\$595,000.00	\$265,000.00	\$514,847.93	\$60,000.00	\$0.00	\$0.00
560 STREET DEPARTMENT	\$760,362.50	\$310,926.72	\$1,095,212.00	\$558,700.00	\$956,475.36	\$449,374.00	\$0.00	\$0.00

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GL Account/Description	Current Act	P/Y Actual	Current Bgt	P/Y Budget	Estimated	Requested	Recommended	Approved
580 SANITATION DEPARTMENT								
10-580-0200 SALARIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-580-0500 F.I.C.A./MEDICARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-580-0700 RETIREMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-580-0800 401 K RETIREMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-580-2400 EMPLOYEE UNIFORMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-580-3300 SUPPLIES	\$0.00	\$147.66	\$0.00	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00
10-580-4500 CONTRACTED SERVICES	\$56,610.40	\$83,728.16	\$84,500.00	\$83,100.00	\$73,978.96	\$71,400.00	\$0.00	\$0.00
580 SANITATION DEPARTMENT	\$56,610.40	\$83,875.82	\$84,500.00	\$83,300.00	\$73,978.96	\$71,400.00	\$0.00	\$0.00

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GL Account/Description	Current Act	P/Y Actual	Current Bgt	P/Y Budget	Estimated	Requested	Recommended	Approved
620 RECREATION DEPARTMENT								
10-620-0002 COMMUNITY EVENT EXPENSE	\$5,231.33	\$0.00	\$5,000.00	\$0.00	\$5,231.33	\$5,000.00	\$0.00	\$0.00
10-620-0200 SALARIES	\$3,780.00	\$0.00	\$17,000.00	\$0.00	\$3,780.00	\$0.00	\$0.00	\$0.00
10-620-0201 COLA RESERVE	\$0.00	\$0.00	\$0.00	\$0.00	\$787.50	\$0.00	\$0.00	\$0.00
10-620-0500 FICA	\$283.39	\$0.00	\$1,350.00	\$0.00	\$283.39	\$0.00	\$0.00	\$0.00
10-620-1300 UTILITIES	\$269.22	\$348.52	\$400.00	\$400.00	\$401.80	\$400.00	\$0.00	\$0.00
10-620-1500 REPAIRS AND MAINTENANCE	\$2,251.85	\$657.25	\$25,000.00	\$0.00	\$2,251.85	\$10,000.00	\$0.00	\$0.00
10-620-1600 EQUIPMENT	\$161.71	\$0.00	\$525.00	\$525.00	\$161.71	\$0.00	\$0.00	\$0.00
10-620-3300 SUPPLIES	\$336.26	\$872.54	\$1,000.00	\$50.00	\$336.26	\$0.00	\$0.00	\$0.00
10-620-3600 UNIFORMS	\$0.00	\$0.00	\$0.00	\$1,925.00	\$0.00	\$0.00	\$0.00	\$0.00
10-620-4500 CONTRACTED SERVICES	\$1,656.95	\$3,566.19	\$1,500.00	\$4,900.00	\$1,336.95	\$1,500.00	\$0.00	\$0.00
620 RECREATION DEPARTMENT	\$13,970.71	\$5,444.50	\$51,775.00	\$7,800.00	\$14,570.79	\$16,900.00	\$0.00	\$0.00

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GL Account/Description	Current Act	P/Y Actual	Current Bgt	P/Y Budget	Estimated	Requested	Recommended	Approved
630 LIBRARY								
10-630-1100 TELEPHONE	\$0.00	\$379.58	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
10-630-1300 UTILITIES	\$3,753.96	\$2,638.84	\$3,400.00	\$3,425.00	\$3,984.59	\$4,100.00	\$0.00	\$0.00
10-630-1500 BUILDING MAINTENANCE	\$211.96	\$7,361.38	\$5,000.00	\$7,500.00	\$0.00	\$0.00	\$0.00	\$0.00
10-630-4500 CONTRACTED SERVICES	\$75.00	\$4,625.75	\$0.00	\$7,000.00	\$75.00	\$0.00	\$0.00	\$0.00
10-630-7000 CAPITAL OUTLAY	\$0.00	\$14,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-630-9100 SHEPPARD ALLOCATION	\$21,108.00	\$21,108.00	\$21,108.00	\$21,108.00	\$21,108.00	\$22,108.00	\$0.00	\$0.00
630 LIBRARY	\$25,148.92	\$50,313.55	\$29,508.00	\$39,533.00	\$25,167.59	\$26,208.00	\$0.00	\$0.00

BUDGET WORKSHEET

Town of Bethel

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Batch: 266556 Operator: 21 Current Date: 6/30/2025 P/Y Dates: 7/1/2023 - 6/30/2024 11:59:59 PM N/Y Dates: 7/1/2025 - 6/30/2026 11:59:59 PM

GL Account/Description	Current Act	P/Y Actual	Current Bgt	P/Y Budget	Estimated	Requested	Recommended	Approved
640 CEMETERY DEPARTMENT								
10-640-1600 EQUIP/EQUIP. MAINTENANCE	\$0.00	\$3,036.66	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00
10-640-3300 SUPPLIES	\$1,050.00	\$453.25	\$1,000.00	\$600.00	\$1,050.00	\$0.00	\$0.00	\$0.00
10-640-4500 CONTRACTED SERVICES	\$12,850.00	\$21,075.00	\$21,000.00	\$45,800.00	\$16,550.00	\$20,000.00	\$0.00	\$0.00
640 CEMETERY DEPARTMENT	\$13,900.00	\$24,564.91	\$22,000.00	\$48,400.00	\$17,600.00	\$20,000.00	\$0.00	\$0.00

BUDGET WORKSHEET

Town of Bethel

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Batch: 266556 Operator: 21 Current Date: 6/30/2025 P/Y Dates: 7/1/2023 - 6/30/2024 11:59:59 PM N/Y Dates: 7/1/2025 - 6/30/2026 11:59:59 PM

GL Account/Description	Current Act	P/Y Actual	Current Bgt	P/Y Budget	Estimated	Requested	Recommended	Approved
650 SENIOR CENTER								
10-650-0900 JANITORIAL	\$1,600.00	\$0.00	\$2,400.00	\$0.00	\$2,200.00	\$4,800.00	\$0.00	\$0.00
10-650-1100 TELEPHONE	\$2,105.78	\$1,552.32	\$4,000.00	\$2,725.00	\$2,864.60	\$3,000.00	\$0.00	\$0.00
10-650-1300 UTILITIES	\$8,365.19	\$5,942.61	\$4,600.00	\$6,000.00	\$10,999.40	\$9,934.00	\$0.00	\$0.00
10-650-1500 BUILDING MAT. AND REPAIR	\$227.69	\$639.80	\$1,000.00	\$3,150.00	\$227.69	\$2,500.00	\$0.00	\$0.00
10-650-3300 SUPPLIES	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00
10-650-4500 PROFESSIONAL SERVICES	\$140.00	\$1,016.00	\$0.00	\$1,000.00	\$140.00	\$1,000.00	\$0.00	\$0.00
650 SENIOR CENTER	\$12,438.66	\$9,150.73	\$13,000.00	\$12,875.00	\$16,431.69	\$22,234.00	\$0.00	\$0.00

BUDGET WORKSHEET

Town of Bethel

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GL Account/Description	Current Act	P/Y Actual	Current Bgt	P/Y Budget	Estimated	Requested	Recommended	Approved
818 CONTINGENCY								
10-818-9000 CONTINGENCY	\$0.00	\$0.00	\$29,027.00	\$0.00	\$0.00	\$25,000.00	\$0.00	\$0.00
818 CONTINGENCY	\$0.00	\$0.00	\$29,027.00	\$0.00	\$0.00	\$25,000.00	\$0.00	\$0.00

BUDGET WORKSHEET

Town of Bethel

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Batch: 266556 Operator: 21 Current Date: 6/30/2025 P/Y Dates: 7/1/2023 - 6/30/2024 11:59:59 PM N/Y Dates: 7/1/2025 - 6/30/2026 11:59:59 PM

GL Account/Description	Current Act	P/Y Actual	Current Bgt	P/Y Budget	Estimated	Requested	Recommended	Approved
900 DEBT SERVICE								
10-900-1000 FIRE TRUCK DEBT SVC	\$8,874.00	\$11,832.00	\$11,832.00	\$11,832.00	\$11,832.00	\$11,832.00	\$0.00	\$0.00
10-900-4000 STREET DEBT SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	\$28,800.00	\$0.00	\$0.00	\$0.00
900 DEBT SERVICE	\$8,874.00	\$11,832.00	\$11,832.00	\$11,832.00	\$40,632.00	\$11,832.00	\$0.00	\$0.00

BUDGET WORKSHEET

Town of Bethel

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Batch: 266556 Operator: 21 Current Date: 6/30/2025 P/Y Dates: 7/1/2023 - 6/30/2024 11:59:59 PM N/Y Dates: 7/1/2025 - 6/30/2026 11:59:59 PM

GL Account/Description	Current Act	P/Y Actual	Current Bgt	P/Y Budget	Estimated	Requested	Recommended	Approved
Expenses	(\$1,495,677.16)	(\$1,227,516.41)	(\$2,226,374.00)	(\$1,713,000.00)	(\$1,963,149.42)	(\$1,521,553.00)	\$0.00	\$0.00
Revenues Over/Under Expenses	(\$75,928.36)	\$337,659.76	\$404,658.00	\$0.00	(\$166,644.44)	\$0.00	\$0.00	\$0.00

ATTACHMENT D

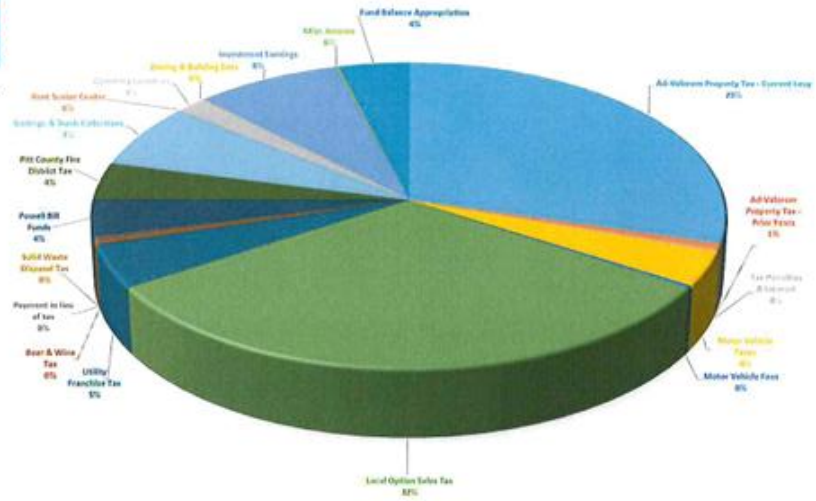
Ad-Valorem Property Tax - Current Levy	\$468,000
Ad-Valorem Property Tax - Prior Years	\$10,000
Tax Penalties & Interest	\$2,000
Motor Vehicle Taxes	\$65,000
Motor Vehicle Fees	\$4,700
Local Option Sales Tax	\$480,000
Utility Franchise Tax	\$70,000
Beer & Wine Tax	\$5,000
Payment in Lieu of Tax	\$3,500
Solid Waste Disposal Tax	\$1,000
Powell Bill Funds	\$60,000
Fire County Fire District Tax	\$60,000
Garbage & Trash Collections	\$104,000
Rent Senior Center	\$500
Cemetery Revenues	\$15,000
Zoning & Building Fees	\$15,000
Investment Earnings	\$126,000
Misc. Income	\$1,000
Fund Balance Appropriation	\$61,153

Total Revenues - General Fund

\$1,521,553

REVENUES: FY 25-26

DATE: MAY 8, 2025

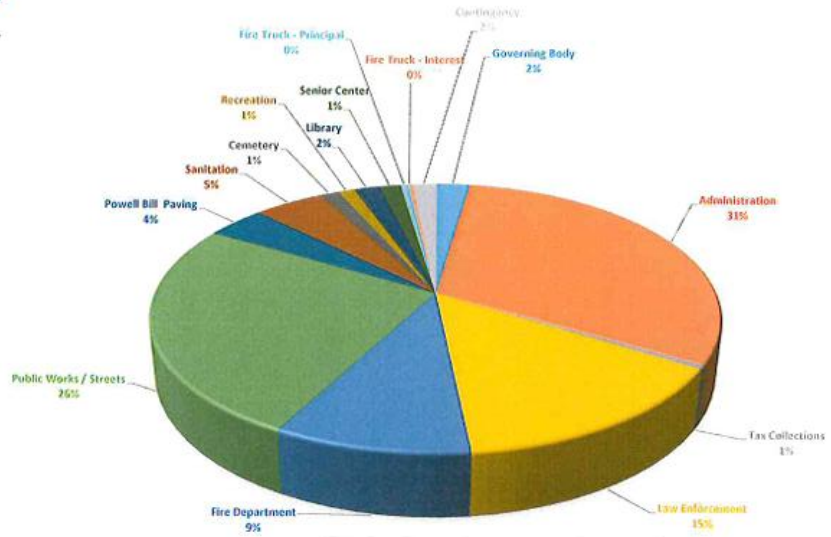


Governing Body	\$33,990
Administration	\$471,871
Tax Collections	\$7,500
Law Enforcement	\$223,100
Fire Department	\$144,144
Public Works / Streets	\$389,374
Powell Bill Paving	\$60,000
Sanitation	\$71,400
Cemetery	\$20,000
Recreation	\$16,900
Library	\$26,208
Senior Center	\$22,234
Fire Truck - Principal	\$7,409
Fire Truck - Interest	\$4,423
Contingency	\$25,000

Total Expenditures - General Fund \$1,521,553

EXPENDITURES: FY 25-26

DATE: MAY 8, 2025



ATTACHMENT E

Town of Bethel, North Carolina Budget Ordinance For the Fiscal Year Ending June 30, 2026

BE IT ORDAINED by the Governing Board of the Town of Bethel, North Carolina:

Section 1. General Fund Revenues: It is estimated that the following revenues will be available in the General Fund for Fiscal Year beginning July 1, 2025 and ending June 30, 2026:

	Budget Ordinance FYE June 30, 2026
Ad-Valorem Property Tax	
Ad-Valorem Property Tax - Current Levy	448,000.00
Ad-Valorem Property Tax - Prior Years	10,000.00
Tax Penalties & Interest	2,200.00
Motor Vehicle Taxes	56,000.00
Other Taxes and Licenses	
Motor Vehicle Fees	4,700.00
Unrestricted Intergovernmental Revenues	
Local Option Sales Tax	480,000.00
Utility Franchise Tax	70,000.00
Beer & Wine Tax	6,500.00
ABC Profit Distribution	
Payment in lieu of tax	3,500.00
Court Fees	
Restricted Intergovernmental Revenues	
Solid Waste Disposal Tax	1,000.00
Powell Bill Funds	60,000.00
Grants Fire Dept	-
Pitt County Fire District Tax	60,000.00
Fire Dept Allocation	
Sales and Services	
Garbage & Trash Collections	104,000.00
Rent Senior Center	500.00
Rent Police Station	-
Cemetery revenues	25,000.00
Permits and Fees	
Court Fees	-
Zoning & Building Fees	1,000.00
Investment Earnings	126,000.00
Miscellaneous Income	2,000.00
Donations	-
Insurance Proceeds	-
Transfer from American Rescue Plan Fund - Salaries	-
Sales of Fixed Assets	-
Fund Balance Appropriation - General Fund	61,153.00
Fund Balance Appropriation - Powell Bill Funds	-
Total Revenues - General Fund	\$ 1,521,553.00

Section 2. General Fund Expenditures: The following amounts are hereby appropriated in the General Fund for the operation of the Town government and its activities for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026:

	Budget Ordinance FYE June 30, 2026
General Government	
410 Governing Body	33,990.00
420 Administration	471,871.00
440 Tax Collections	7,500.00
Public Safety	
510 Law Enforcement	221,100.00

530 Fire Department	144,144.00
Transportation	
560 Street Department	389,374.00
560 Powell Bill Paving	60,000.00
Environmental Protection	
580 Sanitation	71,400.00
640 Cemetery	20,000.00
Cultural & Recreational	
620 Recreation	16,900.00
630 Library	26,208.00
650 Senior Center	22,234.00
Debt Service	
Principal	7,419.00
Interest	4,413.00
Contingency	25,000.00
Total Expenditures - General Fund	1,521,553.00
Revenues Over (Under) Expenditures	\$ -

Section 3. Ad-valorem Taxes: There is hereby levied at the rate of forty-five cents (\$.45) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2025 for the purpose of raising the revenue listed as "Ad Valorem taxes" in the General Fund in Section 1 of this ordinance. This rate is based on a total estimated valuation of property for the purposes of taxation of \$116,410,236 and an estimated rate of collection of 95.83%, 100% for vehicles. One cent on the tax rate is equal to \$11,156.

Section 4. Household Assessment Fee for Solid Waste Disposal: There is hereby levied a household assessment fee on solid waste disposal in the amount of one-hundred and sixty-eight dollars (\$168) and authorizes the assessment amount to be printed on the property tax statement. The assessment is authorized to be collected in the same manner as property tax.

Section 5. Budget Officer and Budget Amendments: The Budget Officer is hereby authorized to transfer appropriations herein, under the following conditions:

- a. Budget Officer may amend line item appropriations within any Fund as long as the total appropriation of that Fund is not changed. A record of any such amendments shall be maintained by the Town for public inspection. These transfers shall not result in increases in recurring obligations such as salaries.
- b. Budget Officer may transfer amounts up to \$1,000 between departments within the same fund. Any such transfer shall be reported to the Board of Commissioners at the next regular Board meeting.
- c. Budget Officer may not transfer any amounts between Funds, except as approved by the Board of Commissioners in the Budget ordinance as amended.
- d. The Interim Town Manager shall serve as Budget Officer.
- e. Budget Officer may make cash advances between funds for periods not to exceed 60 days. Any cash advances between funds that exceed beyond 60 days must be approved by the Board. All advances that will be outstanding at the end of the fiscal year must be approved by the Board.
- f. Interim Town Manager is authorized to sign contracts on behalf of Town up to \$2,500.

Section 6. Town of Bethel Fee Schedule:

The Fee Schedule for Fiscal Year beginning July 1, 2025 and ending June 30, 2026 is referenced as adopted by separate action by the Bethel Board of Town Commissioners.

Section 7. Mileage Reimbursement:

The Town of Bethel shall follow the IRS mileage rate schedule, as amended, for official Town travel. The rate shall cover both fuel and operational costs of a vehicle.

Section 8. Town Commissioner Compensation: Town Commissioners are to be compensated at a rate of \$275 per month with Mayor receiving \$300 per month for regular service. Additionally, the Office of the Mayor is to be compensated to cover mileage and expenses incurred in his/her service to the Town in the amount of \$300 per month.

Section 9. Town Employee Compensation: The following are included or acknowledged as Town employee compensation:

- a. A three percent (3%) cost of living adjustment is included in the adopted budget.
- b. The existing 401-k contribution of five percent (5%) is continued in the adopted budget.

Section 10. Budget Ordinance Copies: Copies of the Budget Ordinance shall be furnished to the Town Clerk, Governing Board and to the Interim Town Manager (Budget Officer) to be kept on file by them for their direction in the disbursement of funds.

Adopted by Bethel Board of Town Commissioners on this 3rd day of June 2025.

Mayor Carl Wilson

D. Scott Elliott, Interim Town Manager

Town of Bethel – Fund Balance Analysis

\$2,799,732 (Beginning point from 6-30-24 audit)

- \$957,000 (Fund Balance Reserve @ 63%)

Sub-total: \$1,842,732

- \$321,000 (Street paving)
- \$200,000 (Demolition of structures)
- \$200,000 (Smith Street Park – PARFT grant match)
- \$181,000 (Stormwater Study)

Balance: \$940,732

Future Town Capital Needs/Projects:

- Stormwater Study - implementation (Ph. 1 est @ +/- \$1.0M)
- Fire Truck Replacement – 1997 International [Pumper/Tanker] (\$.5M)
- Street Paving - next phase: “Fair Category” of roads (\$1.3M)

Fire Truck Financing

\$525,092	_____	Fire Truck Cost (100%)
-\$25,000	_____	Pitt County Grant
-\$40,000	_____	Office of State Fire Marshal 50-50 Grant
-\$10,000	_____	Proceeds from Sale of Existing Truck (#2102)

\$450,092 Net Cost of Truck

/\$	/\$
\$225,046	\$225,046
Fund Balance	Finance
50%	50%

USDA

\$450,000 @ 4.250%
100%=P/I @ \$33,849

\$225,000 @ 4.250%
50%=P/I @ \$16,925