



**TOWN OF BETHEL BOARD OF COMMISSIONERS
REGULAR MONTHLY MEETING
APRIL 1, 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 March 4, 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. NC East Alliance- Bianca Shoneman, VP of Community Development**
 - 2. Pitt Stop – Update, Wes Gray, Pitt County Public Health Director**
- H. OLD BUSINESS**
 - 1. Smith Street Park**
- I. NEW BUSINESS**
 - 1. Proclamation Celebrating the 50th Anniversary of Pitt County Council on Aging**
 - 2. Audit Contract for FY 24-25**
 - 3. FY25-26 Budget**
 - 4. Budget/Financial Matters**
- J. DEPARTMENTAL REPORTS**
 - 1. INTERIM TOWN MANAGER**
 - a. Monthly Town Public Safety Report (February 2025)**
 - b. Financials for February 2025**
 - c. Proposed Industrial Mega site - Public Information Meetings**
 - d. Bethel Community Day Event Rescheduled to May 3, 2025**
 - e. Smith Street Park -Public Input Meeting, April 15, 2025**
 - f. Next Board Meeting Date: May 6, 2025**
 - g. other**
 - 2. FIRE DEPARTMENT**
 - 3. PUBLIC WORKS**
 - a. Street Paving Update (Nelson St.)**
 - b. Dominion Energy LED Light Proposal**
 - c. Decorative Street Lights**
 - d. Purchase of Truck**

4. TOWN ATTORNEY

K. RECESS MEETING (Conduct Planning Board Meeting)

L. RECONVENE TOWN OF BOARD COMMISSIONERS MEETING

1. Public Hearing: Gurganus Rezoning. Parcel (Part) 009330, RA-20 to HB

M. ADJOURNMENT

MEETING OF THE BOARD OF COMMISSIONERS
REGULAR MONTHLY MEETING
BETHEL TOWN HALL
March 4, 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 (Commissioner Whitehurst joined meeting at 6:40pm.)

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 Camilla Griggs gave the invocation.

Mayor Wilson then led the pledge of allegiance.

Mayor Pro Temp Bynum made a motion to approve the proposed agenda, the motion carried unanimously.

Commissioner Staton made a motion to approve the minutes from the regular monthly meeting on February 4, 2025, the motion carried unanimously.

(No public comments were made)

Presentations

The Town of Bethel's FY 23-24 audit is now complete and has been submitted and approved by the LGC (Local Government Commission). Greg T. Redman, CPA appeared before the Board to make his firm's audit presentation. The audit was completed on January 30, 2025.

Mr. Redman reported the following (Attachment A):

Page 1: Auditor's report was issued as unmodified.

Page 13: Balance sheet of general fund. Numbers are as of June 30, 2024. Cash in the bank is a little over \$3,000,000. Restricted cash of \$98,000. No debt to report. The unassigned fund balance is at \$2,900,000. Total expenses are \$1,200,000. 225% of fund balance in unassigned fund balance. The requirement is 32%, the statewide average for a Town the size of Bethel is 134%. General fund is in good financial condition.

Page 15: Income statement. Total revenues \$1,400,000. Total expenses are \$1,200,000. Profit of \$168,000 before transfers. American Rescue Plan Act \$169,000 was transferred to the general fund. The general fund, fund balance increased by \$337,000.

Page 40: Long term liabilities. Debts include borrowed money to pay for fire truck and the loan balance as of June 30, 2024 is \$127,000. Net pension and total pension liabilities are retirement liabilities for employees. This is not what the Town owes, this is money that has already been sent in to the state - this is simply the balance.

Page 49: American Rescue Plan Act. The Town received \$513,000 expend \$169,000 of it. Mr. Redman asked if the Town was on target to spend the rest by June 30, 2025? Interim Town Manager responded that the balance \$344,058 is spending down in 1/12 increments and by June 30, 2025 it will be spent.

Page 50: State Capital Infrastructure Fund. \$500,000 as of 6/30/24 spent \$267,000 and there is \$232,000 remaining. Mr. Redman asked if it was on target to be spent and Interim Town Manager confirmed.

Page 52: Property tax levy. Total of \$527,000 was collected. 96.5% is the average percent collected. This is to help maintain general fund balance.

Page 56: Audit was due October 31, 2024 but completed on January 30, 2025. Local Government Commission has changed the deadline moving forward. Next audit is due December 31, 2025.

Page 57: Bank and accounting reconciliation. Everything is on schedule and is confident that it will not be noted on the next audit report.

Mr. Redman asked if the Town has received any new grants for the FY 24-25. Interim Town Manager responded that the only grants are from the previous year, ARPA, SCIF, and RTG for \$200,000 grants.

Overall: General fund balance of a little over \$3,000,000 in unassigned fund balance yielded no findings.

Interim Town Manager asked if the Town needed to complete a single audit. Mr. Redman responded it was only needed for \$750,000 in federal grants and \$500,000 in state grants. Interim Town Manager asked if Mr. Redman will assist with the response to LGC and he will. Mayor Wilson asked if Mr. Redman could announce what an audit entails. It entails analytical reviews of accounting, bank reconciliation, accounts receivables, property tax receivables, invoices, internal controls, cash receipts, and compliance. Mayor Wilson asked if Mr. Redman could announce why the Town needs an audit. Mr. Redman responded that it is required, and the Town

would want one to thwart fraud, and ensure checks and balances. The Local Government Commission requires it in order to receive grants and to borrow money.

Commissioner Blount made a motion to accept the audit submitted by Gregory T. Redman for fiscal year end 2023-2024, the motion carried unanimously.

Scott Godefrey of Rivers & Associates provided a project update regarding the overall stormwater study. The mapping has been completed and uploaded to their geographic information system. The next step is to have their global positioning system map inlets and outlets (Attachment B). Interim Town Manager asked if the inlets and outlets will be numbered on the ground with spray paint and Mr. Godefrey responded that they will be. The initial estimate is that there are 30,000 linear feet of storm line. They are unable to properly assess some of the inlets due to sediments, trash, debris, and leaf clippings in the pipes. They are requesting assistance from Public Works to help clean them out. Rivers & Associates project schedule (Attachment C) had originally targeted the month of June to have the first phase of the study completed. The timeline has been altered due to weather and inaccessibility to the inlets. When the first phase of the study is complete, a formal presentation to the Board would then be scheduled.

Pam Hurdle of North Carolina League of Municipalities gave a presentation on their AIM (Accounting Instruction and Mentorship) program. One of seven mentors will come to train staff for no fee. This service is offered to clerks, finance officers, Mayors, and/or Board Members. Topics covered could include basic accounting, administration, cash management, revenue, collection, budget, payroll, year-end, and annual reporting. Additional services could include grant services, administration of grants, legal services, advertisement services, cybersecurity, and catch-up audit services. Mayor Wilson asked how long the program lasts. Mrs. Hurdle explained that it is progressed at the student's pace. Some programs can last a year, although the goal is to cover at least one chapter a month. Mayor Pro Temp Bynum asked if there was a minimum number of participants before the mentors would come and there is no minimum. Interim Town Manager asked if there was a different mentor for each topic and there is only one mentor for training and cybersecurity is an additional service.

Old Business

From the Board's January 7, 2025, meeting, bids from the Residential Debris Pick-up portion of the Request for Proposals were tabled.

The Town waited to receive information from Pitt County Solid Waste. The County proposed to the Town to allow them to utilize their new dump truck with a "grapple" to perform the residential debris pick-up service. This unsolicited proposal by the County occurred during the same time as the RFP for Lawn Mowing and Debris Pick-up was going on.

In terms of the County's proposal, they have stated that they would charge \$175 per hour. When calculated and annualized, this would be an estimated cost of \$72,800 (\$175 x 16 hours x 26

weeks). This cost is double the bid response cost the Town received from C&W Lawn Care Services. Based upon this, it is recommended to award the residential debris pick-up to C&W at an annual cost of \$36,000.

It is noted that the Town may utilize the County's service to clean out the Town's residential debris collection site off Price Rd. This site is full and has a substantial amount of residential yard debris needing to be removed. Also, the County's grapples device can assist in cleaning up several large problem debris sites within the Town.

Commissioner Staton asked if the collection site off Price Rd is available to the public as there is a great need for a furniture removal service in Town. Interim Town Manager responded that the debris removal service is for vegetative debris not furniture or appliances. The Pitt County convenience site off Main St and Cemetery Rd allows for that kind of trash removal and as a taxpayer, you pay for that convenience. Mayor Pro Temp asked for clarification on the price. \$36,000 is for the residential debris pick-up services only. The separate contract for lawn care was approved at the January 7, 2025 meeting. Light trimming of trees, bush trimmings, and other light debris is accepted. Third-party contracted work such as an entire tree being taken down is subject to the contractor to haul off. Diameter limits will be posted on the Town website and the Town Facebook page. Mayor Pro Temp asked how often yard debris will be picked up. The 1st and 3rd Monday of each month and in the winter months (December – February) the pickup frequency will increase to once a week.

Commissioner Blount made the motion to approve C&W Lawn Care Services contract for residential debris pick-up services at a cost of \$36,000 annually.

Commissioner Blount amended the motion to approve C&W Lawn Care Services contract for residential debris pick-up services at a cost of \$36,000 annually to include a retroactive date of March 1, 2025, motion carried unanimously.

New Business

This year (2025) is the year for municipal elections. The Pitt County Board of Elections Office (PC-BOE) has written the Town concerning its upcoming municipal election (Attachment D). The following summarizes the PC-BOE communications.

- Bethel's estimated cost for elections will be \$2,775.82. (This will be included in the FY 25-26 budget.)
- Information is given regarding hosting an optional Early Voting Site at a cost of \$11,529.37. (Optional activity – not recommend being budgeted.)
- Important dates:
 - Candidate filing: July 7 to July 18
 - Absentee mail-out begins: October 3
 - Early Voting: October 16 to November 1
 - Election Day: November 4

- Canvass: November 14
- Verification of the Town's filing fee cost of \$10.00 needs to be submitted back to the PC-BOE.

Commissioner Lilley made a motion to direct staff to verify to the PC-BOE that the Town of Bethel's filing fee for office will remain at \$10.00, motion carried unanimously.

Departmental Reports

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

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

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

Interim Town Manager announced that there were no upset bids for tax parcels 1440 and 1441. The Board's prior approval will allow the sale of those two parcels.

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

There will be a tour on March 11, 2025 for the Mega Industrial Site located 8 miles North of PGV Airport and 5 miles south of Bethel. This site is said to be 1000 contiguous acres. Investment of \$451,000,000,000.

The Planning Board will have a meeting on April 1, 2025 at 6:00pm (prior to the regular Board meeting).

The Mayor has issued a letter of support for a grant application for Ultimate Harmony 365 (a local business) to expand their beauty salon.

Greene Lamp Community Action will have a Hot Food Drive on April 16, 2025 from 3pm to 6pm to feed 300 to 400 people.

In order to submit the grant application for the PART-F (Parks and Recreation Trust Fund) grant for Smith Street Park, additional work has to be done by Rivers & Associates to include maps and documentation that was not in the scope of their original contract. They are proposing a cost \$7,762.50. The goal is to apply the \$200,000 RTG (Rural Transformation Grant) grant and \$200,000 fund balance to leverage \$400,000 for a total of \$800,000. The PART-F grant application is due April 2025.

Commissioner Staton made a motion to approve \$7,762.50 for Rivers & Associates to complete additional documentation to apply for the PART-F grant, motion carried unanimously.

Fire Department

Fire Chief Lilley reported 3 water flow alarms, 2 car fires, 2 storm modes, 5 brush fires, 3 motor vehicles crashes, and 2 house fires.

On March 1, 2025, the Fire Department took a tour of Package Craft.

Hose testing completed. Pump testing completed. Truck 2102 possibly won't pass next year. Oil and filter changes and pump oils will be completed the week of March 10, 2025. After then, all testing will be completed for the year.

As of February 27, 2025, two new firefighters were added to the roster. There are three more applicants to process. Out of the roster, 4 of them are junior firefighters. Total manpower is at 31 firefighters. Commissioner Blount asked if the assigned gear belongs to the Town. Fire Chief Lilley said that if they leave, the gear is the Town's. An immediate pager is given at the end of processing applicants to follow calls. Active 911 (pages to firefighter's phones) is at 25 firefighters. The cost is \$10/year/phone number. Mayor Pro Temp Bynum asked if there was a wait time before firemen are ordered gear to ensure that they stay. There are currently 5 sets of gear that can be used for junior firefighters.

Public Works

Interim Town Manager reported Nelson St and Main St will be paved the week of March 10, 2025.

After a proposed budget was conducted, a Part-Time Maintenance Supervisor position was deemed more probable and has been offered to Jeff Hines at (3) 8-hour days a week pending drug and background check. Commissioner Blount asked for the maintenance line-item budget for fiscal year 2025-2026. This position would cost less than \$24,000 a year as there are no benefit costs (i.e. health, retirement, etc.) to incur. The other two positions would yield about \$50,000 each.

Town Attorney

The two parcel upset bids ended the week of February 24, 2025. The resolution adopted allows for Mr. Foster's attorney to prepare the deed and settlement documents. 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. The resolution allows 60 days to close.

Commissioner Blount stated that some constituents could not access the meeting via the website. If needed, technical help is offered by calling Town Hall.

Commissioner Lilley commented that Bethel does not have a tornado warning siren. Weather alerts can be downloaded via apps on your phone.

Mayor Wilson announced that the media center grand re-opening at Bethel School will be on March 10, 2025 from 5:30pm-6:30pm.

Mayor Wilson announced that Cemetery Rd, Package Craft Rd, and Price Rd have been repaved by NCDOT. Dirt on the shoulders of those roads will be removed at a later date.

Mayor Pro-Temp Bynum announced that citizen, Raymond Little is selling food at MB Grill and he is open daily from 8am-8pm.

Commissioner Lilley made a motion to adjourn the meeting at 7:10pm; the motion carried unanimously.

Mayor, Carl Wilson

ATTEST:

Linda Sheppard, Town Clerk

Date



Member
North Carolina Association of
Certified Public Accountants

Member
American Institute of
Certified Public Accountants

Independent Auditor's Report

To the Honorable Mayor
and Members of the Town Council
Bethel, North Carolina

Report on the Audit of Financial Statements

Opinion

I have audited the accompanying financial statements of the governmental activities, and each major fund of Town of Bethel, North Carolina as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Town of Bethel, North Carolina's basic financial statements as listed in the table of contents.

In my opinion, based on my audit, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities and each major fund of Town of Bethel, North Carolina as of June 30, 2024, and the respective changes in financial position, and cash flows, thereof, and budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

I conducted my audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of the Town of Bethel, North Carolina and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Responsibilities of Management for the Audit of the Financial Statements

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

Town of Bethel, North Carolina
Balance Sheet
Governmental Funds
June 30, 2024

| | Major Fund | | | | Total |
|---|--------------|--------------------------|-----------------------------------|----------------------------|--------------------|
| | General Fund | American Rescue Plan Act | State Capital Infrastructure Fund | Rural Transformation Grant | Governmental Funds |
| ASSETS | | | | | |
| Cash and cash equivalents | \$ 3,052,275 | \$ - | \$ - | \$ - | \$ 3,052,275 |
| Restricted cash | 98,940 | 344,058 | 232,087 | - | 675,085 |
| Receivables, net: | | | | | |
| Taxes | 43,911 | - | - | - | 43,911 |
| Accounts | 70,538 | - | - | - | 70,538 |
| Due from other governments | 53,248 | - | - | - | 53,248 |
| Total Assets | \$ 3,318,912 | \$ 344,058 | \$ 232,087 | \$ - | \$ 3,895,057 |
| DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| Deferred charges | 54,918 | - | - | - | 54,918 |
| Total Assets and Deferred Outflows of Resources | \$ 3,373,830 | \$ 344,058 | \$ 232,087 | \$ - | \$ 3,949,975 |
| LIABILITIES AND FUND BALANCES | | | | | |
| Liabilities: | | | | | |
| Accounts payable and accrued liabilities | \$ 60,541 | \$ - | \$ - | \$ - | \$ 60,541 |
| Taxes payable-US Treasury | 54,918 | - | - | - | 54,918 |
| Liabilities payable from restricted assets | - | 344,058 | 232,087 | - | 576,145 |
| Total Liabilities | \$ 115,459 | \$ 344,058 | \$ 232,087 | \$ - | \$ 691,604 |
| DEFERRED INFLOWS OF RESOURCES | | | | | |
| Property taxes receivable | \$ 43,911 | \$ - | \$ - | \$ - | \$ 43,911 |
| Total Deferred Inflows of Resources | \$ 43,911 | \$ - | \$ - | \$ - | \$ 43,911 |
| FUND BALANCES | | | | | |
| Restricted: | | | | | |
| Stabilization by State Statute | \$ 178,704 | \$ - | \$ - | \$ - | \$ 178,704 |
| Transportation | 98,940 | - | - | - | 98,940 |
| USDA Debt Service | 11,827 | - | - | - | 11,827 |
| Unassigned: | * 2,924,989 | - | - | - | 2,924,989 |
| Total Fund Balances | \$ 3,214,460 | \$ - | \$ - | \$ - | \$ 3,214,460 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | \$ 3,373,830 | \$ 344,058 | \$ 232,087 | \$ - | \$ 3,949,975 |

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

Town of Bethel
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2024

| | Major Fund | | | | Total Governmental Funds |
|--|--------------|--------------------------------|---|----------------------------------|--------------------------------|
| | General Fund | American Rescue Plan Act | State Capital Infrastructure Fund | Rural Transformation Grant | |
| REVENUES | | | | | |
| Ad valorem taxes | \$ 526,057 | \$ - | \$ - | \$ - | \$ 526,057 |
| Unrestricted intergovernmental | 544,111 | - | - | - | 544,111 |
| Restricted intergovernmental | 115,615 | 169,364 | 106,807 | 1,500 | 393,286 |
| Sales and services | 124,375 | - | - | - | 124,375 |
| Investment earnings | 59,147 | - | - | - | 59,147 |
| Miscellaneous | 26,508 | - | - | - | 26,508 |
| Total Revenues | \$ 1,395,813 | \$ 169,364 | \$ 106,807 | \$ 1,500 | \$ 1,673,484 |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General Government | \$ 388,323 | \$ - | \$ - | \$ - | \$ 388,323 |
| Public Safety | 343,086 | - | - | - | 343,086 |
| Transportation | 310,927 | - | 105,807 | - | 416,734 |
| Environmental protection | 83,876 | - | - | - | 83,876 |
| Cultural and recreational | 89,474 | - | 1,000 | 1,500 | 91,974 |
| Debt service | 11,832 | - | - | - | 11,832 |
| Total Expenditures | \$ 1,227,518 | \$ - | \$ 106,807 | \$ 1,500 | \$ 1,335,825 |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 168,295 | \$ 169,364 | \$ - | \$ - | \$ 337,659 |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers-in (out) | \$ 169,364 | \$ (169,364) | \$ - | \$ - | \$ - |
| Insurance proceeds | - | - | - | - | - |
| Total Other Financing Sources (Uses) | \$ 169,364 | \$ (169,364) | \$ - | \$ - | \$ - |
| Net Change in Fund Balance | \$ 337,659 | \$ - | \$ - | \$ - | \$ 337,659 |
| Fund Balances, beginning | 2,876,801 | - | - | - | 2,876,801 |
| Fund Balances, ending | \$ 3,214,460 | \$ - | \$ - | \$ - | \$ 3,214,460 |

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

Town of Bethel, North Carolina
Notes to the Financial Statements
For the Year Ended June 30, 2024

e. Changes in Long-term Liabilities

| | July 1, 2023 | Increases | Decreases | June 30, 2024 | Current Portion |
|--------------------------|--------------|-----------|-----------|---------------|-----------------|
| Governmental Activities: | | | | | |
| Compensated absences | \$ 1,065 | \$ 2,271 | \$ - | \$ 3,336 | \$ 3,336 |
| Direct placement - | | | | | |
| Installment purchases | 134,414 | - | 7,188 | 127,226 | 7,431 |
| Net pension liability | 157,960 | 43,779 | - | 201,739 | - |
| Total pension liability | 30,814 | - | 16,118 | 14,696 | - |
| Total | \$ 441,804 | \$ 46,050 | \$ 23,306 | \$ 346,997 | \$ 10,767 |

At June 30, 2024, the Town of Bethel had a legal debt margin of \$6,371,137.

5. Fund Balance

Net Investment in Capital Assets

| | Governmental |
|----------------------------------|--------------|
| Capital Assets | \$ 1,083,569 |
| Less: Long-term debt | (127,226) |
| Net Investment in Capital Assets | \$ 956,343 |

The following schedule provides management and citizens with information on the portion of General fund balance that is available for appropriation:

| | |
|-----------------------------------|--------------|
| Total fund balance - General Fund | \$ 3,214,460 |
| Less: | |
| Stabilization by State Statute | 178,704 |
| USDA Debt Service | 11,827 |
| Streets-Powell Bill | 98,940 |
| Remaining Fund Balance | 2,924,989 |

IV. Summary Disclosure of Significant Contingencies

Federal and State Assisted Programs

The Town has received proceeds from federal and State grants. Periodic audits of these grants are required, and certain costs may be questioned as not being appropriate expenditures under the grant agreements. Such audits could result in the refund of grant moneys to the grantor agencies. Management believes that any required refund will be immaterial. No provision has been made in the accompanying financial statements for the refund of grant monies.

Town of Bethel, North Carolina
Special Revenue Funds - American Rescue Plan Act
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
From Inception and For the Fiscal Year Ended June 30, 2024

| | Project | | Actual | | Variance |
|--|---------------|-------|------------|------------|---------------|
| | Authorization | Prior | Current | Total to | Favorable |
| | | Years | Year | Date | (Unfavorable) |
| Revenues: | | | | | |
| Federal grant | \$ 513,422 | \$ - | \$ 169,364 | \$ 169,364 | \$ (344,058) |
| Other | - | - | - | - | - |
| Total Revenues | \$ 513,422 | \$ - | \$ 169,364 | \$ 169,364 | \$ (344,058) |
| Expenditures: | | | | | |
| Capital outlay | 513,422 | - | 169,364 | 169,364 | 344,058 |
| Revenues Over (Under) Expenditures | \$ - | \$ - | \$ - | \$ - | \$ - |
| Other Financing Sources: Transfer in | - | - | - | - | - |
| Revenues and Other Financing Sources Over (Under) Expenditures | \$ - | \$ - | \$ - | \$ - | \$ - |
| Fund Balance: | | | | | |
| Beginning of year, July 1 | | | - | | |
| End of year, June 30 | | | \$ - | | |

Town of Bethel, North Carolina
 Capital Project - State Capital Infrastructure Fund
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual
 From Inception and For the Fiscal Year Ended June 30, 2024

| | Project | Actual | | Total to | Variance |
|--|---------------|------------|------------|------------|---------------|
| | Authorization | Prior | Current | Date | Favorable |
| | | Years | Year | | (Unfavorable) |
| Revenues: | | | | | |
| State grant | \$ 500,000 | \$ 161,106 | \$ 106,807 | \$ 267,913 | \$ (232,087) |
| Total Revenues | \$ 500,000 | \$ 161,106 | \$ 106,807 | \$ 267,913 | \$ (232,087) |
| Expenditures: | | | | | |
| Administration | 150,000 | 147,606 | - | 147,606 | 2,394 |
| Police department | 75,000 | - | - | - | 75,000 |
| Street department | 150,000 | - | 105,807 | 105,807 | 44,193 |
| Recreation department | 50,000 | - | - | - | 50,000 |
| Library | 75,000 | 13,500 | 1,000 | 14,500 | 60,500 |
| Total Expenditures | \$ 500,000 | \$ 161,106 | \$ 106,807 | \$ 267,913 | \$ 232,087 |
| Revenues Over (Under) Expenditures | \$ - | \$ - | \$ - | \$ - | \$ - |
| Other Financing Sources (Uses): | | | | | |
| Transfer out to General Fund | - | - | - | - | - |
| Revenues and Other Financing Sources Over (Under) Expenditures | \$ - | \$ - | \$ - | \$ - | \$ - |
| Fund Balance: | | | | | |
| Beginning of year, July 1 | | | - | | |
| End of year, June 30 | | | \$ - | | |

Town of Bethel
Analysis of Current Tax Levy
Town - Wide Levy
For the Fiscal Year Ended June 30, 2024

| | Town - Wide | | | Total Levy | |
|------------------------------------|-----------------------|------|---------------|--|---------------------------------|
| | Property Valuation | Rate | Total Levy | Property excluding Registered Motor Vehicles | Registered Motor Vehicles |
| Original Levy: | | | | | |
| Property taxed at current rate | \$ 81,229,538 | 0.65 | \$ 527,992 | \$ 432,537 | \$ 95,455 |
| Total | \$ 81,229,538 | | \$ 527,992 | \$ 432,537 | \$ 95,455 |
| Discoveries | - | 0.65 | - | - | - |
| Abatements | - | 0.65 | - | - | - |
| Total Property Valuation | \$ 81,229,538 | | | | |
| Net Levy | | | \$ 527,992 | \$ 432,537 | \$ 95,455 |
| Uncollected Taxes at June 30, 2024 | | | \$ (18,039) | \$ (18,039) | \$ - |
| Current Year's Taxes Collected | | | \$ 509,953 | \$ 414,498 | \$ 95,455 |
| Current Levy Collection Percentage | | | 96.58% | 95.83% | 100.00% |

Town of Bethel, North Carolina
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

Section II – Financial Statement Findings

Material Weakness

| | |
|--|---|
| Finding 2024-001 | Late Submission of Audit |
| Criteria: | The Town is required to submit the audit report to the Local Government Commission by October 31 following the year end of June 30. |
| Statement of Condition: | The audit report for the year ended June 30, 2024 was due to the Local Government Commission by October 31, 2024. The audit report was not submitted to the Local Government Commission until January 2025. |
| Questioned Cost: | N/A |
| Cause: | Subsidiary ledgers did not reconcile to the general ledger and bank reconciliations were not performed timely. Records were not submitted for audit in a timely manner. |
| Effect: | Audit reports completed a year after the June 30 yearend do not provide useful information to management, the Board, lenders, and the Local Government Commission. |
| Identification of a repeat finding: | No |
| Recommendation: | The Board should remain diligent in expecting and receiving timely financial information from the staff and the outside accountant. Management should constantly monitor the financial information and be aware of whether reporting deadlines are met. |
| Views of responsible officials and planned corrective actions: | With new personnel in place, Management plans to have all future audits submitted timely. |

Town of Bethel, North Carolina
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

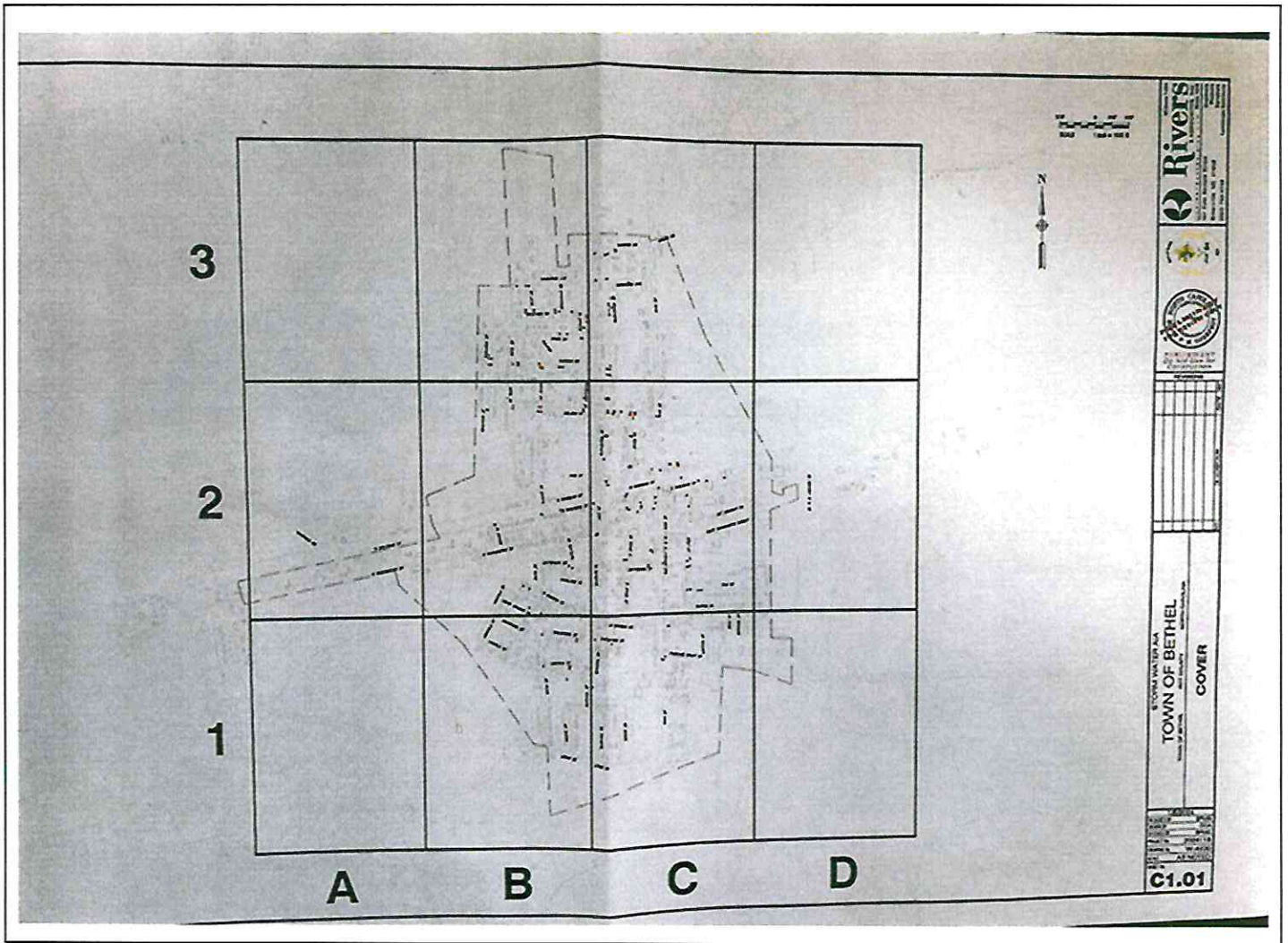
Section II – Financial Statement Findings

Material Weakness

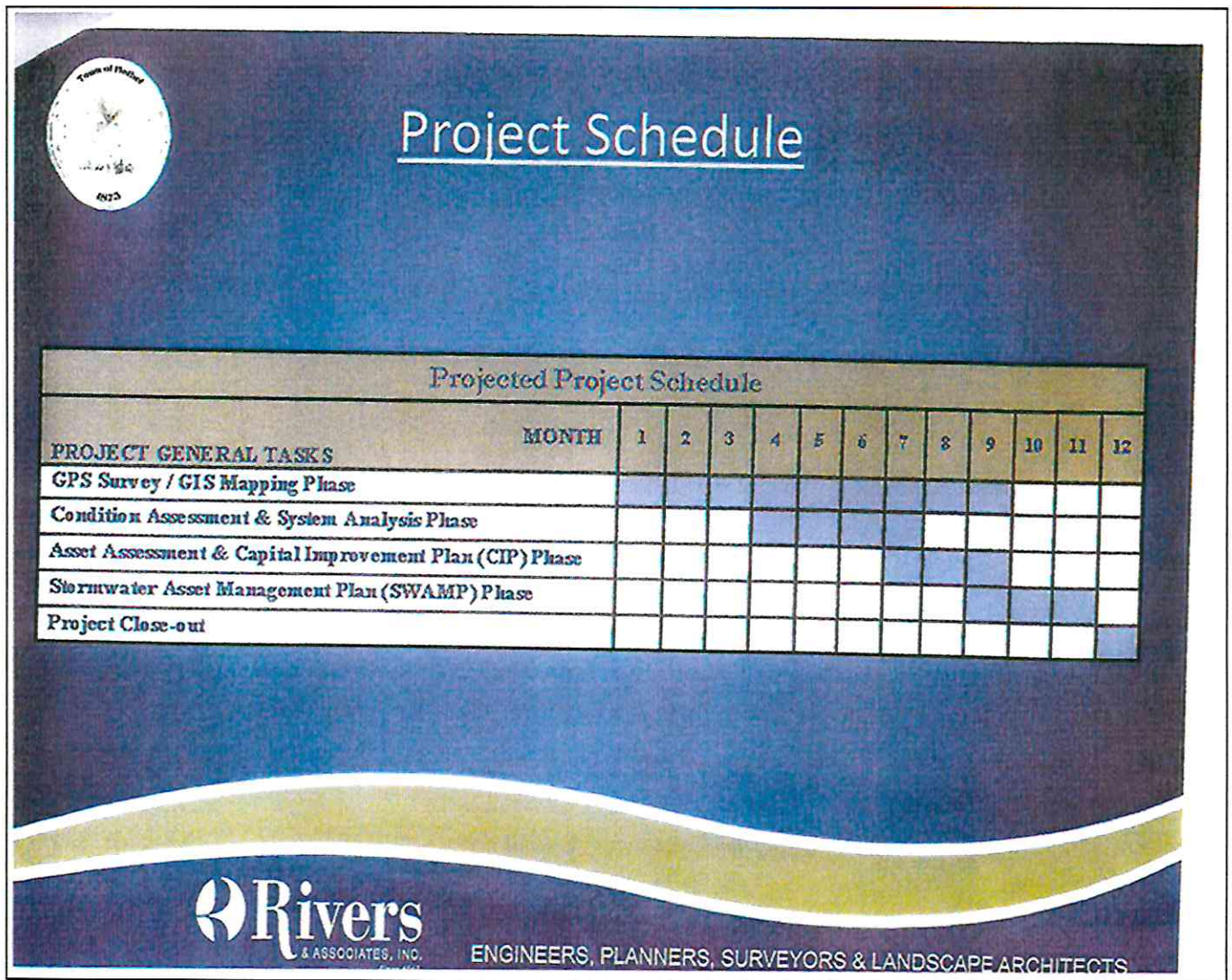
Finding 2024-002

Bank and Accounting Record Reconciliation

| | |
|--|--|
| Criteria: | All bank accounts should be reconciled to the Town's records on a monthly basis. In addition, subsidiary ledgers should be reconciled to the general ledger on a timely basis. |
| Statement of Condition: | The bank accounts and subsidiary ledgers are not being reconciled on a timely basis. |
| Questioned Cost: | N/A |
| Cause: | The Town's former Finance Officer did not perform his accounting duties in a timely manner. |
| Effect: | Since the records were not complete at the time of the audit, the audit report was submitted late to the Local Government Commission. |
| Identification of a repeat finding: | Nos |
| Recommendation: | The Board and management should establish internal controls and implement them in order to ensure that records are reconciled in a timely manner. |
| Views of responsible officials and planned corrective actions: | The Town agrees with this finding and will adhere to the corrective action plan in this audit report. |



ATTACHMENT C





Board Members
Elli S. Mason, Chair
Jeffrey Blick

Debbie Avery, Secretary
Derek Brown

David P. Davis, Director

Patricia C. Dunn

Town of Bethel
PO Box 337
Bethel, NC 27812

February 7, 2025

Dear Town of Bethel:

We have calculated the Town of Bethel's estimated costs for the 2025 Municipal Election to be \$2,775.82. This estimate is based on the maximum utilization of all possible resources. The actual final costs may be lower. If the Town of Bethel wishes to host an additional Early Voting site(s), the cost for each site is estimated to be \$11,529.37:

Paragraph six of the current Municipal Agreement states that the expenses related to two Early Voting sites (Ag. Center and Community Schools) will be shared proportionally among the participating municipalities.

SIXTH: For all municipal elections two One-Stop sites will be in operation. The first site shall be located at the Pitt County Agricultural Center at 403 Government Cir.; the second site shall be located at the Community Schools Building at 4561 County Home Rd. Each municipality shall be responsible for its proportional share of the expenses, based on the percentage of municipal registered voters, related to these two sites.

A municipality may request the Board of Elections provide an additional One-Stop site located within their jurisdiction. If approved by the Board of Elections, said municipality shall be responsible for all expenses related to the operation of the additional One-Stop site.

Changes in election law and State Board of Elections directives have altered how we can fulfill the agreement. NC State Board of Elections Numbered Memo 2020-13 stipulates the location of an Early Voting "in lieu of" site as within the same city/town as the Elections Office, and within 4 miles from the Elections Office or a 10-minute drive. As our office is too small to serve as an Early Voting site, we must utilize an "in lieu of" site.

In NC General Statute 163-166.35(e) sites in addition to the "in lieu of" site may be opened at a later date; however, all additional sites must be open on the same days and hours. In an effort to reduce expenses for the municipalities additional sites will open the last week of Early Voting (October 27 - November 1). Municipalities must notify the Director of the Pitt County Board of Elections by June 1, 2025 the number of additional sites, if any, they desire to host. The five-member Board of Elections

www.pittcountync.gov/elections
1800 North Greene Street, Suite C
Greenville, NC 27834

PO Drawer 56
Greenville, NC 27835

252.922.3300 fax: 252.830.1157





Board Members
Evel S. Mason, Chair
Jeffrey Bick

Debbie Avery, Secretary
Derek Brown

David P. Davis, Director

Patricia C. Dunn

will determine the location of all sites no later than July 2025. NC General Statute grants the authority to select Early Voting site locations only to the County or State Board of Elections.

Important dates for the election are:

- Candidate filing: July 7 to July 18
- Absentee mail-out begins: October 3
- Early Voting: October 16 to November 1
- Election Day: November 4
- Canvass: November 14

Please review the enclosed 2025 Municipal Election checklist to verify the information is correct. If there are any errors, please provide us with the correct information. Also, indicate the filing fees that are to be charged to candidates for the 2025 election.

If you have any questions please feel free to contact me.

Sincerely,

David P. Davis
David P. Davis

www.pittcountync.gov/elections

1800 North Greene Street, Suite C
Greenville, NC 27834

PO Drawer 56
Greenville, NC 27835

252.902.3300 fax 252.830.1157





NORTH CAROLINA STATE BOARD OF ELECTIONS

Mailing Address:
P.O. Box 27255
Raleigh, NC 27611

(919) 814-0700 or
(866) 522-1723

Fax: (919) 715-0135

Numbered Memo 2020-13

TO: County Boards of Elections
FROM: Karen Brinson Bell, Executive Director
RE: One-Stop Planning for the 2020 General Election
DATE: June 24, 2020

Submission of One-Stop Plans

The deadline for submission of one-stop plans is Friday, July 31, 2020. July 31 is the deadline for both unanimous and non-unanimous plans. We need to receive all proposed majority and minority plans by this deadline to ensure that our data team has time to complete its data analysis prior to the State Board's meeting. Letters explaining the rationale for the proposed plan and other supporting documents may be submitted after July 31. Supporting documents may be sent directly to the Legal Division.

We anticipate that the State Board will hold its meeting to consider non-unanimous plans during the last week of August.

Recommendations for One-Stop Sites

Counties should begin work now on one-stop plans and have those ready for the final week of July. As Executive Director, I strongly encourage all counties to consider expanding the number of one-stop voting sites for the 2020 general election, for which Session Law 2020-17 appropriated funds.

Presidential elections traditionally have high turnout, and as we have seen in some other states and jurisdictions, conducting an election during the coronavirus pandemic has caused long lines for in-person voting, which conflicts with recommendations from public health officials about large gatherings and the spread of the virus. It may take longer to process voters as we employ health and safety measures and social distancing. Counties should also consider conducting one-stop early voting each of the 17 days permitted by law to further accommodate the large volume of voters and to adhere to health and safety measures.

the sites chosen will not disproportionately favor any party, racial or ethnic group, or candidate. In providing the site or sites for early voting under this Part, the county board of elections shall make a request to the State, county, city, local school board, or other entity in control of the building that is supported or maintained, in whole or in part, by or through tax revenues at least 90 days prior to the start of early voting under this Part. The request shall clearly identify the building, or any specific portion thereof, requested the dates and times for which that building or specific portion thereof is requested and the requirement of an area for election related activity. If the State, local governing board, or other entity in control of the building does not respond to the request within 20 days, the building or specific portion thereof may be used for early voting as stated in the request. If the State, local governing board, or other entity in control of the building or specific portion thereof responds negatively to the request within 20 days, that entity and the county board of elections shall, in good faith, work to identify a building or specific portion thereof in which to conduct early voting under this Part. If no building or specific portion thereof has been agreed upon within 45 days from the date the county board of elections received a response to the request, the matter shall be resolved by the State Board.

(d) For all sites approved for early voting under this section, a county board of elections shall provide the following:

- (1) Each early voting site across the county shall be open at that same location during the period required by G.S. 163-166.40(b).
- (2) If any early voting site across the county is opened on any day during the period required by G.S. 163-166.40(b), all early voting sites shall be open on that day.
- (3) On each weekday during the period required by G.S. 163-166.40(b), all early voting sites shall be open from 8:00 A.M. to 7:30 P.M.
- (4) If the county board of elections opens early voting sites on Saturdays other than the last Saturday before the election during the period required by G.S. 163-166.40(b), then all early voting sites shall be open for the same number of hours uniformly throughout the county on those Saturdays.
- (5) If the county board of elections opens early voting sites on Sundays during the period required by G.S. 163-166.40(b), then all early voting sites shall be open for the same number of hours uniformly throughout the county on those Sundays.
- (6) All early voting sites shall be open on the last Saturday before the election, for the hours required under G.S. 163-166.40(b) for that last Saturday.

(e) Notwithstanding subsection (d) of this section, a county board of elections by unanimous vote of all its members may propose a Plan for Implementation providing for the number of sites set out below in that county for ballots to be cast with days and hours that vary from the county board of elections, or its alternate, and other additional early voting sites in that county. If the county board of elections is unable to reach unanimity in favor of a Plan for Implementation, a member or members of the county board of elections may petition the State Board to adopt a plan for the county and the State Board may adopt a Plan for Implementation for that county. However, any Plan for Implementation approved under this subsection shall provide for uniform location, days, and hours for that one site throughout the period required by G.S. 163-166.40(b). This subsection applies only to a county that meets any of the following:

- (1) One site in a county that includes a barrier island, which barrier island meets all of the following conditions:
 - a. It has permanent inhabitation of residents residing in an unincorporated area.
 - b. It is bounded on the east by the Atlantic Ocean and on the west by a coastal sound.

Town of Bethel

| Office | Elected Official | Last Election | Next Election | Correct? |
|--------------|------------------|---------------|---------------|--|
| Mayor | Carl Wilson | 2021 | 2025 | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Commissioner | Ferrell Blount | 2021 | 2025 | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Commissioner | Barbara Bynum | 2021 | 2025 | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Commissioner | Thomas Lilley | 2021 | 2025 | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Commissioner | Tina Staton | 2021 | 2025 | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Commissioner | Fred Whitehurst | 2021 | 2025 | <input type="checkbox"/> Yes <input type="checkbox"/> No |

| Office | Previous Filing Fee | 2025 Filing Fee |
|--------------|---------------------|-----------------|
| Mayor | \$10.00 | |
| Commissioner | \$10.00 | |

§ 163-294.2. Notice of candidacy and filing fee in nonpartisan municipal elections.

(e) The filing fee for the primary or election shall be fixed by the governing board not later than the day before candidates are permitted to begin filing notices of candidacy. There shall be a minimum filing fee of five dollars (\$5.00). The governing board shall have the authority to set the filing fee at not less than five dollars (\$5.00) nor more than one percent (1%) of the annual salary of the office sought unless one percent (1%) of the annual salary of the office sought is less than five dollars (\$5.00), in which case the minimum filing fee of five dollars (\$5.00) will be charged. The fee shall be paid to the board of elections at the time notice of candidacy is filed.

Signature of authorizing agent

Date

Title of authorizing agent

Town of Bethel
Monthly Crime Statistic January 2025
 February 3, 2025

Total Calls For Service N= 145 (CAD Data)

Total Incident Reports N= 37

Index Crimes

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

Total Part II Crimes reported N= 33

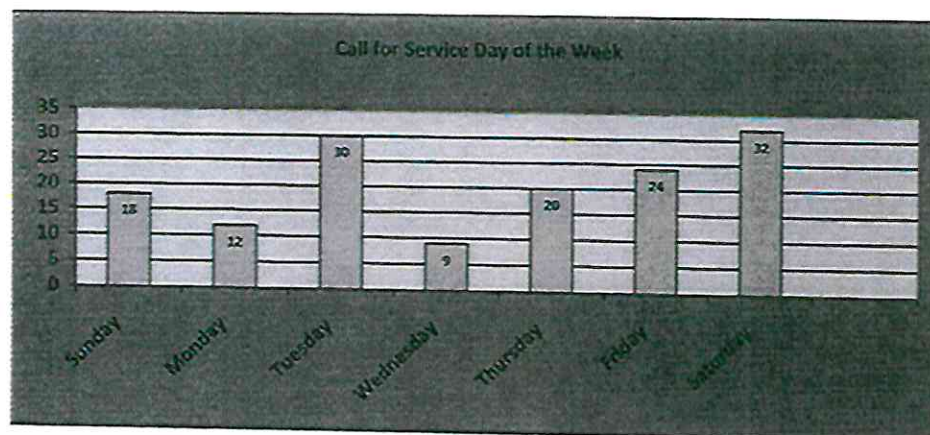
(Numbers Based on the number of incident reports)

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

| | |
|-------------------------|---|
| Traffic Accident Report | 0 |
| Traffic Stops | 6 |
| Business Checks | 166(These are done in addition to calls for service.) |
| Sex Offender Check | 12 |
| Welfare Check | 2 |
| Alarm | 7 |
| Warrant Service | 6 |
| Ride By | 52 |

Calls for Service Day of the Week

N= 145 (CAD Data)



Created by Laurie Stewart, Agency Crime Analyst 902-2657

ATTACHMENT F

Budget vs Actual (Summary)

Town of Bethel
2/11/2025 10:43:32 AM

Page 1 Of 1

Period Ending 1/31/2025

10 GENERAL FUND

| Description | Budget | Encumbrance | MTD | QTD | YTD | Variance | Percent |
|---|-----------|-------------|------------|------------|--------------|----------------|---------|
| Revenues | | | | | | | |
| | 2,431,032 | 0.00 | 227,038.43 | 227,038.43 | 1,108,869.36 | (1,322,162.64) | 46% |
| Revenues Totals: | 2,431,032 | 0.00 | 227,038.43 | 227,038.43 | 1,108,869.36 | (1,322,162.64) | 46% |
| Expenses | | | | | | | |
| GOVERNING BODY | 35,575 | 0.00 | 2,065.06 | 2,065.06 | 14,335.26 | 21,239.74 | 40% |
| ADMINISTRATION-GF | 484,492 | 1,383.16 | 35,999.13 | 35,999.13 | 270,776.83 | 212,332.01 | 56% |
| TAX COLLECTION PITT COUNTY | 6,000 | 0.00 | 1,785.30 | 1,785.30 | 6,459.96 | (459.96) | 108% |
| POLICE DEPARTMENT | 228,500 | 70.00 | 24,060.06 | 24,060.06 | 108,297.66 | 120,132.34 | 47% |
| FIRE DEPARTMENT | 148,611 | 3,830.77 | 18,133.90 | 18,133.90 | 95,857.63 | 48,922.60 | 67% |
| STREET DEPARTMENT | 1,105,212 | 497.52 | 22,217.93 | 22,217.93 | 271,022.32 | 833,692.16 | 25% |
| SANITATION DEPARTMENT | 84,500 | 0.00 | 7,076.30 | 7,076.30 | 42,402.66 | 42,097.34 | 50% |
| RECREATION DEPARTMENT | 51,775 | 0.00 | 656.94 | 656.94 | 14,210.79 | 37,564.21 | 27% |
| LIBRARY | 29,508 | 0.00 | 1,040.93 | 1,040.93 | 23,565.27 | 5,942.73 | 80% |
| CEMETERY DEPARTMENT | 22,000 | 0.00 | 2,800.00 | 2,800.00 | 10,750.00 | 11,250.00 | 49% |
| SENIOR CENTER | 13,000 | 45.00 | 3,360.27 | 3,360.27 | 8,985.66 | 3,969.34 | 69% |
| STORMWATER | 181,000 | 162,000.00 | 8,100.00 | 8,100.00 | 18,000.00 | 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 | 986.00 | 6,902.00 | 4,930.00 | 58% |
| Expenses Totals: | 2,431,032 | 167,826.45 | 128,281.82 | 128,281.82 | 891,566.04 | 1,371,639.51 | 44% |
| 10 GENERAL FUND Revenues Over/(Under) Expenses: | | | 98,756.61 | 98,756.61 | 217,303.32 | | |

Cash Balance Report

Period Ending 1/31/2025

Town of Bethel

2/11/2025 10:40 AM

Page 1/1

| Bank 5 SOUTHERN BANK & TRUST Acct#- 5531103060 | | |
|--|---------------|----------------|
| Account | | Balance |
| 10-102-0000 GENERAL FUND CHECKING | | \$231,672.94 |
| 63-102-0000 ARP GRANT CHECKING | | \$159,499.09 |
| 64-102-0000 SCIF GRANT FUND CHECKING | | -\$73,611.52 |
| 65-102-0000 RTG CASH | | -\$2,565.00 |
| | Bank 5 Total: | \$314,995.51 |
| Bank 6 | | |
| Account | | Balance |
| 10-151-0000 NCCMT INVESTMENTS | | \$3,195,651.44 |
| 64-151-0000 NCCMT INVESTMENTS | | \$237,527.87 |
| | Bank 6 Total: | \$3,433,179.31 |
| Total Cash Balance: | | \$3,748,174.82 |

Budget vs Actual

Town of Bethel
2/11/2025 10:46:51 AM

Page 1 Of 1

Period Ending 1/31/2025

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 | 31,923.92 | 353,682.49 | (159,738.51) | 69% |
| Revenues Totals: | 513,421 | 0.00 | 31,923.92 | 31,923.92 | 353,682.49 | (159,738.51) | 69% |
| Expenses | | | | | | | |
| 63-980-0010 TRANSFER TO GENERAL FUND | 513,421 | 0.00 | 31,923.92 | 31,923.92 | 353,802.49 | 159,618.51 | 69% |
| INTERFUND TRANSFERS Totals: | 513,421 | 0.00 | 31,923.92 | 31,923.92 | 353,802.49 | 159,618.51 | 69% |
| Expenses Totals: | 513,421 | 0.00 | 31,923.92 | 31,923.92 | 353,802.49 | 159,618.51 | 69% |
| 63 ARP GRANT FUND Revenues Over/(Under) Expenses: | | | 0.00 | 0.00 | (120.00) | | |

Budget vs Actual

Town of Bethel
2/11/2025 10:45:50 AM

Page 1 Of 1

Period Ending 1/31/2025

64 SCIF GRANT FUND

| Description | Budget | Encumbrance | MTD | QTD | YTD | Variance | Percent |
|--|---------|-------------|-------------|-------------|--------------|--------------|---------|
| Revenues | | | | | | | |
| 64-329-0000 INTEREST INCOME | 0 | 0.00 | 862.62 | 862.62 | 4,499.87 | 4,499.87 | |
| 64-354-0000 SCIF GRANT FUNDING | 500,000 | 0.00 | (3,247.85) | (3,247.85) | 184,004.86 | (315,995.14) | 37% |
| Revenues Totals: | 500,000 | 0.00 | (2,385.23) | (2,385.23) | 188,504.73 | (311,495.27) | 38% |
| 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 | 34,500.00 | 34,500.00 | 56,400.00 | (9,700.00) | 113% |
| LIBRARY Totals: | 75,000 | 28,300.00 | 34,500.00 | 34,500.00 | 56,400.00 | (9,700.00) | 113% |
| 64-818-3000 GRANT ADMINISTRATION | 5,000 | 0.00 | 60.00 | 60.00 | 480.00 | 4,520.00 | 10% |
| CONTINGENCY Totals: | 5,000 | 0.00 | 60.00 | 60.00 | 480.00 | 4,520.00 | 10% |
| Expenses Totals: | 500,000 | 28,300.00 | 34,560.00 | 34,560.00 | 337,923.52 | 133,776.48 | 73% |
| 64 SCIF GRANT FUND Revenues Over/(Under) Expenses: | | | (36,945.23) | (36,945.23) | (149,418.79) | | |

Budget vs Actual

Town of Bethel
2/11/2025 10:45:22 AM

Page 1 Of 1

Period Ending 1/31/2025

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 | 60.00 | 60.00 | 2,565.00 | 17,435.00 | 13% |
| CONTINGENCY Totals: | 200,000 | 0.00 | 60.00 | 60.00 | 2,565.00 | 197,435.00 | 1% |
| Expenses Totals: | 200,000 | 0.00 | 60.00 | 60.00 | 2,565.00 | 197,435.00 | 1% |
| 65 SMITH STREET PARK FUND Revenues Over/(Under) Expenses: | | | (60.00) | (60.00) | (2,565.00) | | |

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: April 1, 2025

Agenda Section: PRESENTATIONS

Agenda Title: NC East Alliance

Presenter: Bianca Shoneman, VP of Community Development

Summary of Information: The NC East Alliance (different from the Greenville ENC Alliance) would like to come and make a presentation to the board. This will be regarding what services this organization can provide for small towns like Bethel.

Submitter Recommendations/Motions: Info Only

Number of Attachments: None

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: April 1, 2025

Agenda Section: PRESENTATIONS

Agenda Title: Pitt Stop – Update

Presenter: Wes Gray, Pitt County Public Health Director

Summary of Information: An update regarding the Pitt Stop Project will be made by Wes Gray, Public Health Director. The renovation of the Town's former Police Department is nearing completion.

Submitter Recommendations/Motions: Information Only

Number of Attachments: None

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: April 1, 2025

Agenda Section: OLD BUSINESS

Agenda Title: Smith Street Park

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

Summary of Information: In order to proceed with the Smith Street Park Project, three separate items need approval from the Board:

ITEM ONE: Bid to purchase and install equipment. WillyGoat Toys & Playground has submitted a bid of \$168,332.82 (equipment: \$85,494.82, installation: \$67,500, shipping and taxes: \$15,338.00).

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.

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. Attached you will find the proposed resolution.

Submitter Recommendations/Motions: It is recommended to consider three separate motions as it pertains to the Smith Street Project.

Motion One: Approve bid for equipment purchase and installation by WillyGoat Toys & Playgrounds in the amount of \$168,332.82.

Motion Two: Appropriate \$200,000 of Town fund balance toward the Smith Street Project.

H1

Motion Three: Approve PART-F Resolution for the Smith Street Park grant application as presented.

Number of Attachments: 1

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

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: April 1, 2025

Agenda Section: NEW BUSINESS

Agenda Title: Proclamation Celebrating the 50th Anniversary of Pitt County Council on Aging

Presenter: Interim Manager Scott Elliott

Summary of Information: Rich Zeck, Director of the PC-COA, has asked the Town of Bethel to adopt the attached proclamation recognizing its 50th anniversary.

Submitter Recommendations/Motions: Adopt proclamation as presented.

Number of Attachments: 1

***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

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: April 1, 2025

Agenda Section: NEW BUSINESS

Agenda Title: Audit Contract for FY 24-25

Presenter: Interim Town Manager Scott Elliott

Summary of Information: Attached you will find proposed audit contract terms from Gregory T. Redman, CPA. This will be 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. This has been included in the budget for next year.

Submitter Recommendations/Motions: Approve proposed audit terms for the FY 24-25 by Gregory T. Redman, CPA

Number of Attachments: 2



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: _____

| | |
|-----|--|
| 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.

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).

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.

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 | \$ |

SIGNATURE PAGE

AUDIT FIRM

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

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.

PRINT

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: April 1, 2025

Agenda Section: NEW BUSINESS

Agenda Title: FY 25-26 Budget

Presenter: Interim Town Manager Scott Elliott

Summary of Information: 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.) It is my plan to make a Preliminary Budget Presentation at your 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.

Submitter Recommendations/Motions: Info/Discussion

Number of Attachments: None

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: April 1, 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 items that need board approval:

- Budget Amendments: 12(duplicate), 13, & 14

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: 3

Duplicate

4/1/25
Transfer # _____ 12 _____
Department: STREETS

Approved by:

TOWN OF BETHEL

LINE ITEM TRANSFER/BUDGET AMENDMENT

4/1/25

Transfer # 13

Department: POLICE

| 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 | \$ (675.00) |
| | | | Supplies | 10-510-3400 | \$ 675.00 |
| | | | | | |
| Total | | \$ - | Total | | \$ - |

Explanation: To move funds from contingency to cover reimbursement for gun

Requested by:

Approved by:

TOWN OF BETHEL

LINE ITEM TRANSFER/BUDGET AMENDMENT

4/1/25

Transfer # 14

Department: ADMINISTRATION/SMITH STREET PARK

| 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> |
| 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:

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: April 1, 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 February 2025) [Info only]
- b. Financials- February 2025 [Action Needed]
- c. Proposed Industrial Mega Site Public Information Meetings
- d. Bethel Community Day Event rescheduled to May 3, 2025
- e. Next meeting date: May 6, 2025 [Info only]
- f. Other

Submitter Recommendations/Motions: Approve Financial Report

Number of Attachments: 2

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 | Janary 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 |

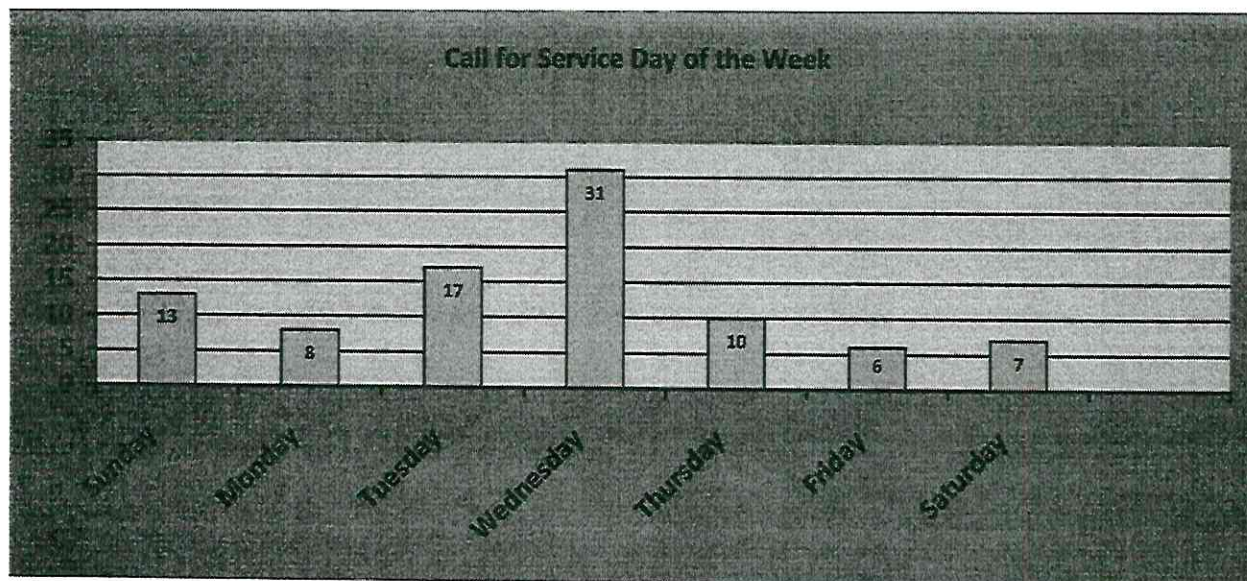
Total Part II Crimes reported N= 23
 (Numbers Based on the number of incident reports)

The most common Calls For Service prefomed with in 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 |

Calls for Service Day of the Week

N= 92 (CAD Data)



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 | 18,384.09 | 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 | 29,508 | 0.00 | 274.32 | 1,315.25 | 23,839.59 | 5,668.41 | 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 | 986.00 | 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

Period Ending 2/28/2025

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

Period Ending 2/28/2025

64 SCIF GRANT FUND

| Description | Budget | Encumbrance | MTD | QTD | YTD | Variance | Percent |
|--|---------|-------------|------------|-------------|--------------|--------------|---------|
| Revenues | | | | | | | |
| 64-329-0000 INTEREST INCOME | 0 | 0.00 | 777.87 | 1,640.49 | 5,277.74 | 5,277.74 | |
| 64-354-0000 SCIF GRANT FUNDING | 500,000 | 0.00 | (9,600.00) | (12,847.85) | 174,404.86 | (325,595.14) | 35% |
| Revenues Totals: | 500,000 | 0.00 | (8,822.13) | (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 | 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% |
| 64-818-3000 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 | 28,300.00 | 0.00 | 34,560.00 | 337,923.52 | 133,776.48 | 73% |
| 64 SCIF GRANT FUND Revenues Over/(Under) Expenses: | | | (8,822.13) | (45,767.36) | (158,240.92) | | |

Budget vs Actual

Town of Bethel

3/11/2025 4:12:43 PM

Page 1 Of 1

Period Ending 2/28/2025

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) | | |

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®



TOWN OF BETHEL PLANNING BOARD

April 1, 2025 @ 6:00 PM

BETHEL TOWN HALL

A. CALL TO ORDER

B. APPROVAL OF MINUTES (October 1, 2024)

C. NEW BUSINESS

- 1. Gurganus Rezoning RA-20 to HB (part of parcel 009330)**

D. ADJOURNMENT