

MEETING OF THE BOARD OF COMMISSIONERS
REGULAR MONTHLY MEETING
BETHEL TOWN HALL
January 6, 2026

Present: Mayor Carl Wilson, Mayor Pro-Temp Camilla Griggs, Commissioner Cassandra Conger, Commissioner Elvis Jones, Commissioner Thomas Lilley, Commissioner Fred Whitehurst

Members of the Board Absent: None

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

Call to Order

Mayor Wilson called the meeting to order at 6:01 P.M. Mayor Pro Temp Griggs gave the invocation. Bethel School student, Khali Bennett then led the pledge of allegiance.

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

Commissioner Whitehurst made a motion to approve the minutes from the regular monthly meeting on December 2, 2025, Mayor Pro Temp Griggs seconded the motion, the motion carried unanimously.

Public Comments

Mary Hall, a citizen of Bethel, mentioned that a dog killed three (3) cats on December 24, 2025 and that the Pitt Area Transit System (PATs) van is unable to transport her son home from work.

Rudy Mareno, Deborah Mareno, and Kelsey Mareno, owners of DaNite Restaurant announced the restaurant's opening on Thursday, January 8, 2026 with hours from 6am to 2pm.

Tricia Werkau, a citizen of Bethel, stated that she would like transparency from the new Board, a solution for the feral cats, and progress on Smith Street Park.

Presentations

Fiscal Year 2024-2025 Audit Presentation:

Due to the Town of Bethel's FY 24-25 audit being complete and submitted and approved by the LGC (Local Government Commission), Greg T. Redman, CPA appeared before the Board to make his firm's audit presentation.

Mr. Redman reported the following (Attachment A):

Page 1: Auditor's report was issued as unmodified. There were no findings.

Page 13: Balance sheet of general fund, grants, and various projects. There is \$2,500,000 in unrestricted fund balance. Local Government Commission requires 78% of fund balance to be unrestricted and Bethel has 126% in unrestricted fund balance.

Page 15: Revenue expenses. Total revenues were \$1,500,000. Total expenses were \$1,900,000. American Rescue Plan Act funds of \$343,000 was transferred in and out. The general fund, fund balance decreased by \$500,000 due to planned street paving and park expenditures. State Capital Infrastructure Fund expenditures were \$76,000 and Smith Street Park expenditures were \$28,000.

Page 17: General Fund comparison to budget. The budget did not overspend.

Page 38: Debt. Loan for fire truck with a balance of \$119,000 as of June 30, 2025.

Pages 44-46: General Fund. Revenues and expenses received from each department.

Page 47: American Rescue Plan Act. The Town received \$513,000 and has expended all of it.

Page 48: State Capital Infrastructure Fund. The Town received \$500,000 and has expended \$343,000 with \$156,000 remaining.

Pages 49-50: Structure demolition and Smith Street Park project revenues and expenditures.

Page 52: Property tax collected. \$532,000 collected with a 97% collection rate.

Page 53: Compliance Report for grants and projects. No findings.

Page 54: Two findings from last fiscal year audit have been corrected.

Commissioner Lilley made a motion to accept the audit submitted by Gregory T. Redman for fiscal year end 2024-2025, Mayor Pro Temp Griggs seconded the motion, the motion carried unanimously.

Old Business

Reaffirm Selection of Mayor Pro Temp:

At the Board's December 2, 2025 meeting, the voting process to officially select the Mayor Pro Temp was not fully completed. Commissioner Camilla Griggs was nominated. The Board voted to close the nomination but not to actually select the Mayor Pro Temp.

Commissioner Lilley made a motion to officially vote to select Camilla Griggs as the Town of Bethel's Mayor Pro Temp, Commissioner Conger seconded the motion, the motion carried unanimously.

New Business

Smith Street Park – Playground Equipment, Picnic Shelters, etc.:

Bethel is ready to approve a bid for the purchase and installation of infrastructure at Smith Street Park. Barrs Recreation, who is a Sourcewell vetted vendor has provided a quote for the needed equipment. The primary equipment supplier is a company called Burke.

The Smith Street Park plan was developed by Rivers & Associates and approved by the Town Board of Commissioners on February 4, 2025. The proposed equipment is in line with the master plan.

It was noted that the proposed equipment was reviewed by the Smith Street Park review team. The team consisted of Scott Elliott, Kelsi Dew, Mayor Wilson, and Mayor Pro Temp Griggs.

Attachment B is a summary sheet, the Smith Street Park plan, the quote/estimate from Barrs Recreation, and the Barrs Sales Contract. This totals \$340,285.32 (net of sales tax).

Ashley Barrs of Barrs Recreation announced that the proposed equipment included: three (3) picnic shelters with metal roofs and concrete pads, ADA access for shelters and playground equipment, playground equipment for ages 2-5 and separate equipment for ages 5-12, and fitness stations with boarders and surfacing. Interim Town Manager added that park benches for Smith Street Park were donated by ECU Health and the Health Department and that the plan is to move the existing playground structure from Smith Street Park to Field of Dreams. The Town is currently receiving bids to pave the existing walking trail to a width of eight (8) feet wide. Mrs. Barr announced that her equipment could be installed in four (4) weeks.

Commissioner Whitehurst made a motion to approve playground equipment bid with Barrs Recreation in the amount of \$364,105.29 and execute the sales contract with Barrs Recreation, Mayor Pro Temp Griggs seconded the motion, the motion carried unanimously.

Budget/Financial Matters:

Interim Town Manager presented Budget Amendment - #7 (Attachment C). The budget amendment moves \$2,000 in the Recreation budget from Repairs & Maintenance to Supplies.

Commissioner Conger made a motion to approve Budget Amendment - #7, Commissioner Lilley seconded the motion, the motion carried unanimously.

Mid-East Commission – Contract Amendment #1:

The Town of Bethel is under contract with the Mid-East Commission to provide planning and technical assistance regarding the Town's Code of Ordinances. The Mid-East Commission is in the process of updating the Code of Ordinances to make sure it is compliant with current North Carolina General Statutes. A six-month extension from the original agreement is needed since this project is on-going (Attachment D).

Commissioner Lilley made a motion to approve a six-month extension to Mid-East Commission Agreement, Mayor Pro Temp Griggs seconded the motion, the motion carried unanimously.

Departmental Reports

Interim Town Manager:

Interim Town Manager referenced the public safety report for the month of November 2025 from information provided to the Town of Bethel from the Sheriff's Office (See Attachment E).

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

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

It was announced that the next monthly meeting will be held February 3, 2026.

It was announced that the Bethel Planning Board Meeting will be held, January 13, 2026, at 6:00pm at the Bethel Fire Station and the Bethel Stormwater Workshop will be held January 13, 2026, at 6:30pm at the Bethel Fire Station.

It was announced that there is an Essentials of Municipal Government class being offered in Rocky Mount, NC February 12-13, 2026, for all newly elected officials. The registration fee will be paid by the Town.

It was announced that the Town was awarded \$950,000 in Community Development Block Grant – Neighborhood Revitalization grant funds.

Fire Department

Fire Chief Lilley gave a report of seventeen (17) calls for December 2025.

Fire Chief Lilley reported that truck 2106 brake problem has been fixed.

It was announced that the new truck specifications will arrive soon.

It was announced that the 50-50 Grant application opened January 2, 2026, and will close on March 15, 2026. Interim Town Manager suggested this item be brought back at the February 3, 2026, meeting.

Public Works

It was reported that Public Works is completing various projects around Town.

Town Attorney

It was announced that the title work and title exams for the donation of land adjacent to Smith Street Park (three parcels) will have an update at the February 3, 2026, meeting.

Closing Remarks

Commissioner Lilley made a motion to adjourn the meeting at 7:10pm, Mayor Pro Temp Griggs seconded the motion, 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, 2025, 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, 2025, 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, 2025

	Major Fund					Total Governmental Funds
	General Fund	American Rescue Plan Act	State Capital Infrastructure Fund	Structure Demolition	Smith Street Park Fund	
ASSETS						
Cash and cash equivalents	\$ 2,624,069	\$ -	\$ -	\$ -	\$ -	\$ 2,624,069
Restricted cash	-	-	156,077	200,000	200,000	556,077
Receivables, net:						
Taxes	34,390	-	-	-	-	34,390
Accounts	27,792	-	-	-	-	27,792
Due from other governments	98,224	-	-	-	-	98,224
Total Assets	<u>\$ 2,784,475</u>	<u>\$ -</u>	<u>\$ 156,077</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 3,340,552</u>
DEFERRED OUTFLOWS OF RESOURCES						
Deferred charges	54,918	-	-	-	-	54,918
Total Assets and Deferred Outflows of Resources	<u>\$ 2,839,393</u>	<u>\$ -</u>	<u>\$ 156,077</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 3,395,470</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable and accrued liabilities	\$ 46,745	-	\$ -	\$ -	\$ 28,945	\$ 75,690
Taxes payable-US Treasury	54,918	-	-	-	-	54,918
Liabilities payable from restricted assets	-	-	156,077	-	-	156,077
Total Liabilities	<u>\$ 101,663</u>	<u>\$ -</u>	<u>\$ 156,077</u>	<u>\$ -</u>	<u>\$ 28,945</u>	<u>\$ 286,685</u>
DEFERRED INFLOWS OF RESOURCES						
Property taxes receivable	\$ 34,390	-	\$ -	\$ -	\$ -	\$ 34,390
Total Deferred Inflows of Resources	<u>\$ 34,390</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,390</u>
FUND BALANCES						
Restricted:						
Stabilization by State Statute	\$ 180,934	\$ -	\$ -	\$ -	\$ -	\$ 180,934
Transportation	-	-	-	-	-	-
USDA Debt Service	11,832	-	-	-	-	11,832
Unassigned:	2,510,574	-	-	200,000	171,055	2,881,629
Total Fund Balances	<u>\$ 2,703,340</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200,000</u>	<u>\$ 171,055</u>	<u>\$ 3,074,395</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 2,839,393</u>	<u>\$ -</u>	<u>\$ 156,077</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 3,395,470</u>

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, 2025

	Major Fund					Total Governmental Funds
	General Fund	American Rescue Plan Act	State Capital Infrastructure Fund	Structure Demolition	Smith Street Park Fund	
REVENUES						
Ad valorem taxes	\$ 540,609	\$ -	\$ -	\$ -	\$ -	\$ 540,609
Unrestricted intergovernmental	552,796	-	-	-	-	552,796
Restricted intergovernmental	138,808	343,938	76,010	-	-	558,756
Sales and services	146,733	-	-	-	-	146,733
Investment earnings	136,168	-	-	-	-	136,168
Miscellaneous	21,803	-	-	-	-	21,803
Total Revenues	<u>\$ 1,536,917</u>	<u>\$ 343,938</u>	<u>\$ 76,010</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,956,865</u>
EXPENDITURES						
Current:						
General Government	\$ 465,424	\$ -	\$ 29,660	\$ -	\$ -	\$ 495,084
Public Safety	347,963	-	-	-	-	347,963
Transportation	1,010,671	-	-	-	-	1,010,671
Environmental protection	82,524	-	-	-	-	82,524
Cultural and recreational	73,561	-	46,350	-	28,945	148,856
Debt service	11,832	-	-	-	-	11,832
Total Expenditures	<u>\$ 1,991,975</u>	<u>\$ -</u>	<u>\$ 76,010</u>	<u>\$ -</u>	<u>\$ 28,945</u>	<u>\$ 2,096,930</u>
Excess (Deficiency) of Revenues Over	<u>\$ (455,058)</u>	<u>\$ 343,938</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (28,945)</u>	<u>\$ (140,065)</u>
OTHER FINANCING SOURCES (USES)						
Transfer in from ARPA	\$ 343,938	\$ (343,938)	\$ -	\$ -	\$ -	\$ -
Transfers out	(400,000)	-	-	200,000	200,000	-
Total Other Financing Sources (Uses)	<u>\$ (56,062)</u>	<u>\$ (343,938)</u>	<u>\$ -</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ (511,120)	\$ -	\$ -	\$ 200,000	\$ 171,055	\$ (140,065)
Fund Balances, beginning	3,214,460	-	-	-	-	3,214,460
Fund Balances, ending	<u>\$ 2,703,340</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200,000</u>	<u>\$ 171,055</u>	<u>\$ 3,074,395</u>

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

Town of Bethel, North Carolina
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2025

	General Fund			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
REVENUES				
Ad valorem taxes	\$ 506,000	\$ 506,000	\$ 540,609	\$ 34,609
Unrestricted intergovernmental	535,200	535,200	552,796	17,596
Restricted intergovernmental	119,500	119,500	138,808	19,308
Sales and services	125,024	125,024	146,733	21,709
Investment earnings	122,700	122,700	136,168	13,468
Miscellaneous	1,000	1,000	21,803	20,803
Total Revenues	<u>\$ 1,409,424</u>	<u>\$ 1,409,424</u>	<u>\$ 1,536,917</u>	<u>\$ 127,493</u>
EXPENDITURES				
Current:				
General government	\$ 544,502	\$ 551,719	\$ 465,424	\$ 86,295
Public safety	351,495	379,786	347,963	31,823
Transportation	686,212	1,316,212	1,010,671	305,541
Environmental protection	106,500	84,500	82,524	1,976
Cultural and recreational	91,883	116,983	73,561	43,422
Debt service	11,832	11,832	11,832	-
Total Expenditures	<u>\$ 1,792,424</u>	<u>\$ 2,461,032</u>	<u>\$ 1,991,975</u>	<u>\$ 469,057</u>
Revenues Over (Under) Expenditures	<u>\$ (383,000)</u>	<u>\$ (1,051,608)</u>	<u>\$ (455,058)</u>	<u>\$ 596,550</u>
Fund balance appropriated	<u>\$ 117,000</u>	<u>\$ 1,107,550</u>	<u>\$ -</u>	<u>\$ (1,107,550)</u>
OTHER FINANCING SOURCES (USES)				
Transfer from ARPA Fund	\$ 266,000	\$ 344,058	\$ 343,938	\$ (120)
Transfer to other funds	-	(400,000)	(400,000)	-
Total Other Financing Sources (Uses)	<u>\$ 266,000</u>	<u>\$ (55,942)</u>	<u>\$ (56,062)</u>	<u>\$ (120)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (511,120)</u>	<u>\$ 596,430</u>
Fund balance, beginning			<u>\$ 3,214,460</u>	
Fund balance, ending			<u>\$ 2,703,340</u>	

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, 2025

Annual debt service requirements to maturity for the installment purchase, including \$30,990 of interest, are as follows:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>General Fund</u>
2026	\$ 7,682	\$ 4,150	\$ 11,832
2027	7,941	3,891	11,832
2028	8,209	3,623	11,832
2029	8,486	3,346	11,832
2030	8,772	3,060	11,832
2031-2035	48,507	10,653	59,160
2036-2040	29,744	2,267	32,011
Total	<u>\$ 119,341</u>	<u>\$ 30,990</u>	<u>\$ 150,331</u>

e. Changes in Long-term Liabilities

	<u>July 1, 2024</u>	<u>Increases</u>	<u>Decreases</u>	<u>June 30, 2025</u>	<u>Current Portion</u>
Governmental Activities:					
Compensated absences	\$ 3,336	\$ 904	\$ -	\$ 4,240	\$ 4,240
Direct placement -					
Installment purchases	127,226	-	7,885	119,341	7,682
Net pension liability	201,739	-	129,066	72,673	-
Total pension liability	14,696	-	7,361	7,335	-
Total	<u>\$ 441,804</u>	<u>\$ 904</u>	<u>\$ 144,312</u>	<u>\$ 203,589</u>	<u>\$ 11,922</u>

At June 30, 2025, the Town of Bethel had a legal debt margin of \$9,601,032.

5. Fund Balance

Net Investment in Capital Assets

	<u>Governmental</u>
Capital Assets	\$ 1,207,012
Less: Long-term debt	(119,341)
Net Investment in Capital Assets	<u>\$ 1,087,671</u>

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	\$ 2,703,340
Less:	
Stabilization by State Statute	180,934
USDA Debt Service	11,832
Streets-Powell Bill	-
Remaining Fund Balance	<u>2,510,574</u>

Town of Bethel, North Carolina
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2025

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Ad Valorem Taxes:			
Taxes		\$ 532,245	
Penalties and interest		8,364	
Total Ad Valorem Taxes	<u>\$ 506,000</u>	<u>\$ 540,609</u>	<u>\$ 34,609</u>
Unrestricted Intergovernmental:			
Local option sales taxes		\$ 470,518	
Utility franchise tax		76,790	
Beer and wine tax		5,488	
Total Unrestricted Intergovernmental	<u>\$ 535,200</u>	<u>\$ 552,796</u>	<u>\$ 17,596</u>
Restricted Intergovernmental:			
Powell Bill allocation		\$ 60,712	
Solid waste disposal tax		1,066	
Fire and rescue fees		8,470	
Pitt County fire tax		63,071	
Payment in lieu of taxes		5,489	
Miscellaneous grants			
Total Restricted Intergovernmental	<u>\$ 119,500</u>	<u>\$ 138,808</u>	<u>\$ 19,308</u>
Sales and Services:			
Solid waste disposal fees		\$ 106,835	
Other fees		6,448	
Cemetery fees		33,450	
Total Sales and Services	<u>\$ 125,024</u>	<u>\$ 146,733</u>	<u>\$ 21,709</u>
Investment earnings	<u>\$ 122,700</u>	<u>\$ 136,168</u>	<u>\$ 13,468</u>
Miscellaneous:			
Donations		\$ 500	
Sale of fixed assets		12,985	
Other miscellaneous		8,318	
Total Miscellaneous	<u>\$ 1,000</u>	<u>\$ 21,803</u>	<u>\$ 20,803</u>
Total Revenues	<u>\$ 1,409,424</u>	<u>\$ 1,536,917</u>	<u>\$ 127,493</u>
EXPENDITURES			
General Government:			
Governing Body:			
Salaries and employee benefits		\$ 18,361	
Other operating expenditures		7,433	
Total Governing Body	<u>\$ 35,575</u>	<u>\$ 25,794</u>	<u>\$ 9,781</u>

Town of Bethel, North Carolina
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Annual Budget and Actual
For the Fiscal Year Ended June 30, 2025

<i>(Expenditures continued)</i>	Budget	Actual	Variance Positive (Negative)
Administration:			
Salaries and employee benefits		\$ 198,648	
Other operating expenditures		232,032	
Total Administration	<u>\$ 506,644</u>	<u>\$ 430,680</u>	<u>\$ 75,964</u>
Taxes:			
Collection fees		8,950	
Total Taxes	<u>\$ 9,500</u>	<u>\$ 8,950</u>	<u>\$ 550</u>
Total General Government	<u>\$ 551,719</u>	<u>\$ 465,424</u>	<u>\$ 86,295</u>
Public Safety:			
Police:			
Contracted services		\$ 197,845	
Other operating expenditures		1,406	
Capital outlay		-	
Total Police	<u>\$ 229,175</u>	<u>\$ 199,251</u>	<u>\$ 29,924</u>
Fire:			
Salaries and employee benefits		\$ 35,055	
Vehicle maintenance		11,869	
Other operating expenditures		101,788	
Total Fire	<u>\$ 150,611</u>	<u>\$ 148,712</u>	<u>\$ 1,899</u>
Total Public Safety	<u>\$ 379,786</u>	<u>\$ 347,963</u>	<u>\$ 31,823</u>
Transportation:			
Streets and Highways:			
Salaries and employee benefits		\$ 118,249	
Other operating expenditures		892,422	
Total Transportation	<u>\$ 1,316,212</u>	<u>\$ 1,010,671</u>	<u>\$ 305,541</u>
Environmental Protection:			
Solid Waste:			
Salaries and employee benefits		\$ -	
Other operating expenditures		82,524	
Total Environmental Protection	<u>\$ 84,500</u>	<u>\$ 82,524</u>	<u>\$ 1,976</u>
Cultural and Recreation:			
Parks and Recreation:			
Operating expenditures		\$ 17,023	
Total Parks and Recreation	<u>\$ 49,775</u>	<u>\$ 17,023</u>	<u>\$ 32,752</u>
Libraries:			
Operating expenditures		\$ 25,951	
Total Libraries	<u>\$ 29,508</u>	<u>\$ 25,951</u>	<u>\$ 3,557</u>

Town of Bethel, North Carolina
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Annual Budget and Actual
For the Fiscal Year Ended June 30, 2025

	Budget	Actual	Variance Positive (Negative)
<i>(Expenditures continued)</i>			
Senior Center:			
Operating expenditures		\$ 15,250	
Total Senior Center	\$ 22,000	\$ 15,250	\$ 6,750
Cemetery:			
Operating expenditures		\$ 15,337	
Total Senior Center	\$ 15,700	\$ 15,337	\$ 363
Total Cultural and Recreation	\$ 116,983	\$ 73,561	\$ 43,422
Debt Service:			
Interest		\$ 3,947	
Principal retirement		7,885	
Total Debt Service	\$ 11,832	\$ 11,832	\$ -
Total Expenditures	\$ 2,461,032	\$ 1,991,975	\$ 469,057
Fund balance appropriated	\$ 1,107,550	\$ -	\$ (1,107,550)
Other Financing Sources (Uses):			
Transfer-in from ARPA Fund	344,058	\$ 343,938	
Transfers-out to other funds	(400,000)	(400,000)	
Total Other Financing Sources (Uses)	\$ (55,942)	\$ (56,062)	\$ (120)
Net Change in Fund Balance	\$ -	\$ (511,120)	\$ (511,120)
Fund balance, beginning		3,214,460	
Fund balances, ending		\$ 2,703,340	

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, 2025

	Project		Actual		Variance
	Authorization	Prior	Current	Total to	Favorable
		Years	Year	Date	(Unfavorable)
Revenues:					
Federal grant	\$ 513,302	\$ 169,364	\$ 343,938	\$ 513,302	\$ -
Other	-	-	-	-	-
Total Revenues	\$ 513,302	\$ 169,364	\$ 343,938	\$ 513,302	\$ -
Expenditures:					
Capital outlay	169,364	169,364	-	169,364	-
Revenues Over (Under) Expenditures	\$ 343,938	\$ -	\$ 343,938	\$ 343,938	\$ -
Other Financing Sources:					
Transfer out	(343,938)	-	(343,938)	(343,938)	-
Revenues and Other					
Financing Sources Over					
(Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance:					
Beginning of year, July 1			-		
End of year, June 30			<u>\$ -</u>		

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, 2025

	Project	Prior	Actual		Variance
	Authorization	Years	Current	Total to	Favorable
			Year	Date	(Unfavorable)
Revenues:					
State grant	\$ 500,000	\$267,913	\$ 76,010	\$ 343,923	\$ (156,077)
Total Revenues	\$ 500,000	\$267,913	\$ 76,010	\$ 343,923	\$ (156,077)
Expenditures:					
Administration	183,250	147,606	29,660	177,266	5,984
Police department	41,750	-	-	-	41,750
Street department	150,000	105,807	-	105,807	44,193
Recreation department	50,000	-	3,950	3,950	46,050
Library	75,000	14,500	42,400	56,900	18,100
Total Expenditures	\$ 500,000	\$267,913	\$ 76,010	\$ 343,923	\$ 156,077
Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Sources (Uses):					
Interest income	-	-	-	-	-
Revenues and Other Financing Sources					
Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance:					
Beginning of year, July 1			-		
End of year, June 30			<u>\$ -</u>		

Town of Bethel, North Carolina
Capital Project - Structure Demolition Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
From Inception and For the Fiscal Year Ended June 30, 2025

	<u>Project Authorization</u>	<u>Prior Years</u>	<u>Actual Current Year</u>	<u>Total to Date</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:					
Restricted Intergovernmental					
Town contribution	\$ 200,000	\$ -	\$ 200,000	\$ 200,000	\$ -
State grants	-	-	-	-	-
Total Revenues	\$ 200,000	\$ -	\$ 200,000	\$ 200,000	\$ -
Expenditures:					
Demolition	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
Administration	-	-	-	-	-
Total Expenditures	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
Revenues Over (Under) Expenditures	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 200,000
Other Financing Sources (Uses):					
Transfers-in					
General fund	-	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>
Fund Balance:					
Beginning of year, July 1			<u>-</u>		
End of year, June 30			<u>\$ 200,000</u>		

Town of Bethel, North Carolina
Capital Project - Smith Street Park Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
From Inception and For the Fiscal Year Ended June 30, 2025

	<u>Project Authorization</u>	<u>Prior Years</u>	<u>Actual Current Year</u>	<u>Total to Date</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:					
Restricted Intergovernmental					
Town contribution	\$ 200,000	\$ -	\$ 200,000	\$ 200,000	\$ -
State grants	200,000	-	-	-	(200,000)
Total Revenues	\$ 400,000	\$ -	\$ 200,000	\$ 200,000	\$ (200,000)
Expenditures:					
Construction	\$ 380,000	\$ -	\$ 25,525	\$ 25,525	\$ 354,475
Administration	20,000	-	3,420	3,420	16,580
Total Expenditures	\$ 400,000	\$ -	\$ 28,945	\$ 28,945	\$ 371,055
Revenues Over (Under) Expenditures	\$ -	\$ -	\$ 171,055	\$ 171,055	\$ 171,055
Other Financing Sources (Uses):					
Transfers-in					
General fund	-	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 171,055</u>	<u>\$ 171,055</u>	<u>\$ 171,055</u>
Fund Balance:					
Beginning of year, July 1			-		
End of year, June 30			<u>\$ 171,055</u>		

Town of Bethel
Analysis of Current Tax Levy
Town - Wide Levy
For the Fiscal Year Ended June 30, 2025

	Town - Wide			Total Levy	
	Property Valuation	Rate	Total Levy	Property excluding Registered Motor Vehicles	Registered Motor Vehicles
Original Levy:					
Property taxed at current rate	\$ 121,504,667	0.45	\$ 546,771	\$ 465,069	\$ 81,702
Total	<u>\$ 121,504,667</u>		<u>\$ 546,771</u>	<u>\$ 465,069</u>	<u>\$ 81,702</u>
Discoveries	-	0.45	-	-	-
Abatements	<u>-</u>	0.45	<u>-</u>	<u>-</u>	<u>-</u>
Total Property Valuation	<u>\$ 121,504,667</u>				
Net Levy			\$ 546,771	\$ 465,069	\$ 81,702
Uncollected Taxes at June 30, 2025			<u>\$ (14,395)</u>	<u>\$ (14,395)</u>	<u>\$ -</u>
Current Year's Taxes Collected			<u>\$ 532,376</u>	<u>\$ 450,674</u>	<u>\$ 81,702</u>
Current Levy Collection Percentage			<u>97.37%</u>	<u>96.90%</u>	<u>100.00%</u>



Member
North Carolina Association of
Certified Public Accountants

Member
American Institute of
Certified Public Accountants

Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Based on an Audit
of Financial Statements Performed in Accordance with
Government Auditing Standards

Independent Auditor's Report

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

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities, and each major fund of the Town of Bethel, North Carolina as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Town of Bethel, North Carolina's basic financial statements, and have issued my report thereon dated November 5, 2025.

Internal Control over Financial Reporting

In planning and performing my audit of the financial statements, I considered the Town of Bethel, North Carolina's internal control over financial reporting as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Bethel's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Town of Bethel's internal control over financial reporting.

A deficiency in internal control exists when the design or operating of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Town of Bethel's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section was not designed to identify all deficiencies in internal control that might be material weakness or significant deficiencies. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Bethel, North Carolina's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Gregory T. Redman, CPA
Tarboro, North Carolina
November 5, 2025

Smith Street Park Project

3681 Barnhill
Bethel, N.C. 27812

ATTACHMENT B

Team:

Mayor Carl Wilson
Mayor Pro Tem Camille Griggs
Town Manager Scott Elliot
Grant Administrator Kelsi Dew

Contractors:

Rivers & Associates - Smith Street Park
Master Plan
Barrs Recreation - Park equipment and
installation



Above:

Image showcasing playground equipment and one of the three picnic shelters, plus the color scheme.

Left:

Image showcasing the layout of two age-defined playground areas as designed in the master plan.

The playground equipment shown is the same in both designs and is representative of the equipment being ordered.

General Information:

- User Capacity: 154. Age Groups: 5 to 12, 2 to 12, 13 Plus
- Lead time for ordering: 4-6 Weeks
- Installation will vary depending on the weather and the arrival of the equipment
- Expected completion date: May/June 2026

Estimate:

Total Cost: \$364,105.29 with sales tax. Without \$340,285.32

Discount: \$60,363.00

(Sourcewell -\$28,165.95) (Barrs Courtesy Discount -\$32,197.05)



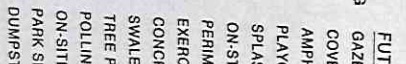
Includes:

- (1) 16x20 Picnic Shelter w/ metal roof
- (2) 12x12 Picnic Shelters w/metal roof
- (3) Concrete pads for picnic shelters
- Future electrical access and cutouts to all 3 picnic shelters for future planning
- Engineer Sealed Drawings for Picnic Shelters
- Freight for all products
- Installation of all products
- Metal Park Sign
- BCI Burke Equipment:
 - Playground Equipment:
 - Evolution Arches Catwalk Bridge
 - Viper Slide
 - Jet Play Panel
 - Straight Overhead (Hanging Bars)
 - Inclusive Spinner
 - 4-seat rocker
 - Swing Set
 - Exercise Equipment:
 - 5 pieces of exterior workout equipment
 - Strider
 - Elliptical
 - Recumbent Bike
 - Chest Press
 - Hand Cycle
 - Also includes signage for each piece of exercise equipment
 - Main Play Structure (Shown in colorscheme drawing)
 - Half Hexagon Platform
 - Trace Single Post Activity
 - Niche Capsule
 - Pursuit Climber
 - Paratrooper Panel
 - Tower Climber
 - (2) Cobra Slide
 - 360 Slide
- Certified Engineered Wood Fiber - supply and installation for playground and fitness equipment areas
- Border Timbers around all playground areas
- (2) ADA Hald Ramps for wheelchair access to play areas
- Removal and Re-Install of existing playground equipment at Smith Street Park
- Installation of existing park benches, trashcans, and bike racks
- 3 additional picnic tables



MASTER PLAN SKETCH WITH PHASING

TOWN OF BETHEL, PITT COUNTY, N.C.



ESTIMATE

Barrs Recreation
36 Diane St
Pittsboro, NC 27312-9963

info@barrsrec.com
+1 (919) 781-4870
www.barrsrec.com



Town of Bethel:Smith Street Park

Bill to
Town of Bethel
Smith St
Bethel, NC 27812

Ship to
Town of Bethel
Smith St
Bethel, NC 27812

Estimate details

Estimate no.: 2396
Estimate date: 12/18/2025

Sales Rep: Ashley Barrs

#	Product or service	Description	Qty	Rate	Amount
1.	Scenic Shelter	WCL1620- Wood Classic Shelter 16' x 20' x 8' eave height. Includes metal roof *Open Market*	1	\$18,200.00	\$18,200.00
2.	Scenic Shelter	WCL1212- Wood Classic Shelter 12' x 12' x 8' eave height. Includes metal roof *Open Market*	2	\$14,300.00	\$28,600.00
3.	Scenic Shelter	Electrical Access and Cutouts- 1 for each shelter *Open Market*	3	\$1,000.00	\$3,000.00
4.	Engineer Sealed Drawings	Engineer Sealed Drawings *Open Market*	1	\$1,800.00	\$1,800.00
5.	Freight	Freight - This price is good for 30 days from the date of this estimate, and must be re-calculated if your order is placed after that time frame.	1	\$3,300.00	\$3,300.00
6.	Installation	Installation of your commercial equipment completed in a prepared site that is level within 2% grade and has a surface of compacted soil only. An owner representative must be on site when the install crew arrives to confirm layout of the equipment. In atypical soil situations where rock/concrete are encountered such that a rock hammer or other heavy equipment is needed to	1	\$38,000.00	\$38,000.00

complete the job, additional fees will be discussed. **Unless otherwise indicated, this does not include Permit Fees

Installation includes supply and installation of concrete pad
Open Market

7. BCI Burke	<ul style="list-style-type: none"> • Project Name: Smith Street Park • Project Number: 405-209451-3 • User Capacity: 154 • Age Groups: 5 to 12, 2 to 12, 13Plus • Dimensions: 174' 10" x 54' 1" 	1	\$187,773.00	\$187,773.00
8. Discount	Sourcewell Contract #010521-BUR Customer #233788	1	-\$28,165.95	-\$28,165.95
9. Discount	Barrs Recreation Courtesy Savings Amount	1	-\$32,197.05	-\$32,197.05
10. Freight	Freight - This price is good for 30 days from the date of this estimate, and must be re-calculated if your order is placed after that time frame.	1	\$7,700.00	\$7,700.00
11. Installation	Installation of your commercial equipment completed in a prepared site that is level within 2% grade and has a surface of compacted soil only. An owner representative must be on site when the install crew arrives to confirm layout of the equipment. In atypical soil situations where rock/concrete are encountered such that a rock hammer or other heavy equipment is needed to complete the job, additional fees will be discussed. **Unless otherwise indicated, this does not include Permit Fees	1	\$70,000.00	\$70,000.00
12. EWF	Certified Engineered Wood Fiber- Supply and install	230	\$60.00	\$13,800.00
13. Border Timbers	Commercial border timbers surrounding playground items at the appropriate use zones. Customer must be on site for approval of layout during installation. Any changes in layout, after installation, will be charged for the additional labor. *Open Market*	109	\$56.50	\$6,158.50
14. ADA Half Ramp	ADA Half Ramp *Open Market*	2	\$961.0714287	\$1,922.14
15. EWF	Certified Engineered Wood Fiber for all fitness areas	30	\$60.00	\$1,800.00
16. Border Timbers	Commercial border timbers surrounding playground items at the appropriate use zones. Customer must be on site for approval of layout during installation.	62	\$56.50	\$3,503.00

Any changes in layout, after installation, will be charged for the additional labor.

borders for fitness areas
Open Market

17. Removal for Re-Install	<p>Every attempt at gently removing old equipment will be made, however Barrs can not be held responsible for equipment that may get damaged during removal or is unsuitable for re-installation due to its age.</p> <p>*Does not include reinforcing holes created by removal *Open Market*</p>	1	\$5,000.00	\$5,000.00
18. Installation	<p>Installation of your commercial equipment</p> <p>Site and Installation Conditions – requirements to avoid additional fees: **Owner or Responsible Party Requirements:**</p> <ul style="list-style-type: none"> - The owner or responsible party must be present on-site when the crew arrives to ensure clear communication regarding equipment orientation. <p>**Site Preparation:**</p> <ul style="list-style-type: none"> - The installation site must be ready and accessible on the scheduled day. The site must be graded within a 1% slope. There should be adequate space available for equipment as previously determined. <p>**Soil Conditions:**</p> <ul style="list-style-type: none"> - The soil must be free from excessive rocks, roots, debris, and water issues. <p>**Line Marking:**</p> <ul style="list-style-type: none"> - Barrs Recreation will perform standard 811 markings. The owner must locate and clearly mark all private utility lines, if they are not marked and incur damage during installation – the owner will be responsible for repair costs. <p>**Security Measures:** - If Security measures go beyond Caution Tape or Orange fencing, arrangements must be discussed and agreed upon before the crew arrives (this will be quoted separately). Please note that we do not provide surveillance against theft or intentional damage.</p> <p>**Unless otherwise indicated, this does not include Bond or Permit Fees *Open Market*</p>	1	\$7,000.00	\$7,000.00
19. Border Timbers	<p>Commercial border timbers surrounding playground items at the appropriate use zones. Customer must be on site for approval of layout during installation. Any changes in layout, after installation, will be charged for the additional labor. For moved playground. If not needed we</p>	36	\$85.88	\$3,091.68

can remove from the quote
Open Market

20. Hub 1	Barrs Recreation ♦ certified with the North Carolina Department of Administration as a Minority and Women Business Enterprises (MWBE) Historically Underutilized Business (HUB) and listed in the Statewide Uniform Certification (SWUC) Program database.	1	\$0.00	\$0.00
-----------	--	---	--------	--------

21. Supplemental Warranty	In addition to BCI Burke's 100% Non-prorated warranty, Barrs Recreation offers Value Added Service of 100% FREE replacement costs on all warranted BCI Burke products if installed by Barrs Recreation throughout the duration of the warranty period. The warranted items are shipped directly to Barrs Rec and are installed FREE OF CHARGE by our qualified installer(s). This results in Zero out-of-pocket costs to our customers on all warranted Burke Products. Our commitment to higher quality products and service makes this possible.	1	\$0.00	\$0.00
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Subtotal	\$340,285.32
----------	--------------

Sales tax	\$23,819.97
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Total	\$364,105.29
-------	---------------------

Accepted date

Accepted by

Barrs Recreation Sales Contract

I. THE PARTIES. This Equipment Bill of Sale ("Bill of Sale") was created on January 6, 2026, in the County of Chatham, State of North Carolina and is made and entered into between:

Buyer: A business entity known as Town of Bethel , Smith Street Park ("Buyer") with a mailing address of 141 W Railroad St, Bethel, NC 27812

AND

Seller: A business entity known as Barrs Recreation, LLC ("Seller") with a mailing address of 36 Dianne Street, Pittsboro, North Carolina, 27312.

II. PROPERTY DESCRIPTION. The Buyer agrees to pay \$ \$364,105.29 to the Seller in exchange for the possession and ownership of the following described property:

- Smith Street Park- Estimate # 2396 (attached)
-

III. TAXES. All municipal, county, and State taxes in relation to the purchase of the property, including sales taxes, are included in the purchase price.

IV. WARRANTIES.

1 year Warranty on installation

Warranties on BCI Burke products per the design

Supplemental Warranty through Barrs Recreation

V. ADDITIONAL TERMS AND CONDITIONS.

Security Clause - Barrs Recreation does not take responsibility for, nor provide overnight security on your job site. Caution tape or Orange mesh safety fence surrounding the area will be provided. If you have needs beyond this measure a quote can be provided to you. Barrs Recreation will not be responsible for theft or damage that may happen on the site while our crew is not present.

Delay of Installation Clause- Barrs Recreation will work with the customer to establish an installation schedule. If the site is not ready at the agreed upon date, the customer is required to pay for the equipment and freight within 10 working days. Additional customer fees will be generated if our crew off-loads the equipment and/or if the equipment cannot be safely stored at your facility.

Buyer's Signature: _____ **Date:** _____

Town of Bethel Rep: _____ with legal authority to act on behalf of Smith Street Park.

Seller's Signature: _____ **Date:** _____

Carolynne Barrs acting as CEO with the legal authority to act on behalf of Barrs Recreation, LLC.

ATTACHMENT C

TOWN OF BETHEL

LINE ITEM TRANSFER/BUDGET AMENDMENT

1/6/26

Transfer # 7

Department: RECREATION

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>
			Repairs and Maintenance	10-620-1500	\$ (2,000.00)
			Supplies	10-620-3300	\$ 2,000.00
Total		\$ -	Total		\$ -

Explanation: To move \$2000 from repairs and maintenance to supplies

Requested by:Approved by:

**Mid-East Commission
Planning and Zoning Administration Services Contract
Amendment #1 – Date Only (6-month extension to original contract)
November 5, 2024 – April 30, 2026**

THIS AGREEMENT: made this 5th day of November 2024 by and between the Mid-East Commission, hereinafter called the "Commission," and the Town of Bethel, hereinafter called the "Town".

W I T N E S S E T H

1. WHEREAS, the Commission operates to provide Planning and Technical Assistance to Local Governments in Region Q; and
2. WHEREAS, the Town of Bethel (TOWN), has requested the assistance of the Commission on behalf of the Town of Bethel.
3. NOW, THEREFORE, the Commission and the TOWN mutually agree as follows:

1. Employment and Scope of Work

2. The TOWN hereby agrees to engage the Commission and the Commission agrees to perform in a satisfactory and proper manner the work as described in the detailed "Scope of Services" set forth in Exhibit A, attached hereto, and by this reference made a part hereof.

3. Length of Contract

The work of the Commission shall commence on or after the 5th day of November, 2024, and shall be undertaken and completed in such sequence as to assure expeditious completion in light of the purposes of this Contract; but, in any event, the work required herein shall not extend beyond the Scope of Services set forth in Exhibit A, and this contract and all conditions of this contract shall expire on the 30th of April, 2026.

4. Assignability

The Commission shall not assign any interest in this Contract and shall not transfer any interest in the same whether by assignment or substitution, without the prior written consent of the Town, unless specifically contained in the Scope of Work.

5. Compensation and Method of Payment

The total of services, in the amount of \$7,500, is described on page 4, Exhibit A, Scope of Services.

The Commission will issue an invoice to the Town upon completion of the services provided hereunder. The Town will issue a check to the Commission upon the agreed upon services as set forth in Exhibit A.

6. Termination of Contract for Cause

If, for any cause, the Commission shall fail to fulfill in a timely and proper manner its obligations under this Contract, or, if the Commission shall violate any of the covenants, agreements, or stipulations of the Contract, the Town shall, thereupon, have the right to terminate this Contract by giving written notice to the Commission of such termination forty-five (45) days before such effective date. During the forty-five-day notification period, the Commission shall have the opportunity to remedy any failures or violations to avoid termination of the Contract. If termination occurs, the Commission shall be entitled to receive just and equitable compensation for all satisfactory work completed.

7. Changes

The Town may from time-to-time request changes in the Scope of Work or services to be performed by the Commission hereunder. Such changes, including any increases or decreases in the Commission compensation, which are mutually agreed upon by and between the Town and the Commission, shall be incorporated as written amendments to the Contract.

8. Records

The Commission shall maintain financial records pertaining to this Contract for three years after final settlement of the Contract or until cleared by audit.

9. Access to Records

The Commission shall have access to all pertinent records of the Town to assist the Commission staff in providing planning and technical services and as part of this contract to assure that proper recordkeeping is maintained.

10. Interest of Contractor

The Commission covenants that it presently has no interest and shall not acquire any interest, direct or indirect, which would conflict in any manner or degree with the performance of services required.

11. Findings Confidential

Any reports, information, data, etc., given to or prepared or assembled by the Commission under this contract which requests to be kept confidential shall not be made available to any individual or organization other than the Town.

12. Complete Agreement

This contract contains the complete agreement of the Parties and may not be modified in any respect except by written amendment hereto.

13. Applicable Laws

The Parties agree that this document is to be governed, construed, and enforced in accordance with all the laws of the State of North Carolina.

By: _____
Bryant Buck, Executive Director
Mid-East Commission

By: _____
Carl Wilson, Mayor
Town of Bethel

Date: _____

Date: _____

Attest: _____

Attest: _____

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

Signed: _____
Town of Bethel Finance Officer

EXHIBIT A

SCOPE OF SERVICES

For a total sum of \$7,500, the Mid-East Commission (Commission) will make available to the Town of Bethel (TOWN) the following Professional Planning Services:

PROFESSIONAL PLANNING SERVICES:

1. Update Town of BETHEL's general and technical ordinances for compliance with all North Carolina General Statute requirements, fee schedule, and applicable forms/applications,
2. Provide an updated zoning map,
3. Provide up to 5 in-person meetings with town staff, designated work group, Planning Board and/or the Town Board if desired,
4. Provide a digital copy of the final documents to the Town upon completion and
5. Provide a hard copy of the Ordinance for adoption and signatures, and a hard copy of the map to the Town upon completion.

THE TOWN OF BETHEL WILL BE RESPONSIBLE FOR:

1. Designating a point of contact.
2. Facilitating public meeting notices as required by NC General Statutes.
3. Scheduling in-person meetings in consultation with Commission planning staff to ensure availability.

Town of Bethel
Monthly Crime Statistic November 2025
 December 4, 2025

Total Calls For Service N= 77(CAD Data)

Total Incident Reports N= 27

Index Crimes

Violent Crime	September 2025	October 2025	November 2025
Murder	0	0	0
Sexual Assault	0	0	0
Robbery	0	0	0
Assault	0	4	2
Property Crime			
Burglary	1	0	0
Larceny	0	3	0
Auto Theft	0	0	0
Arson	0	0	0

Total Part II Crimes reported N= 25

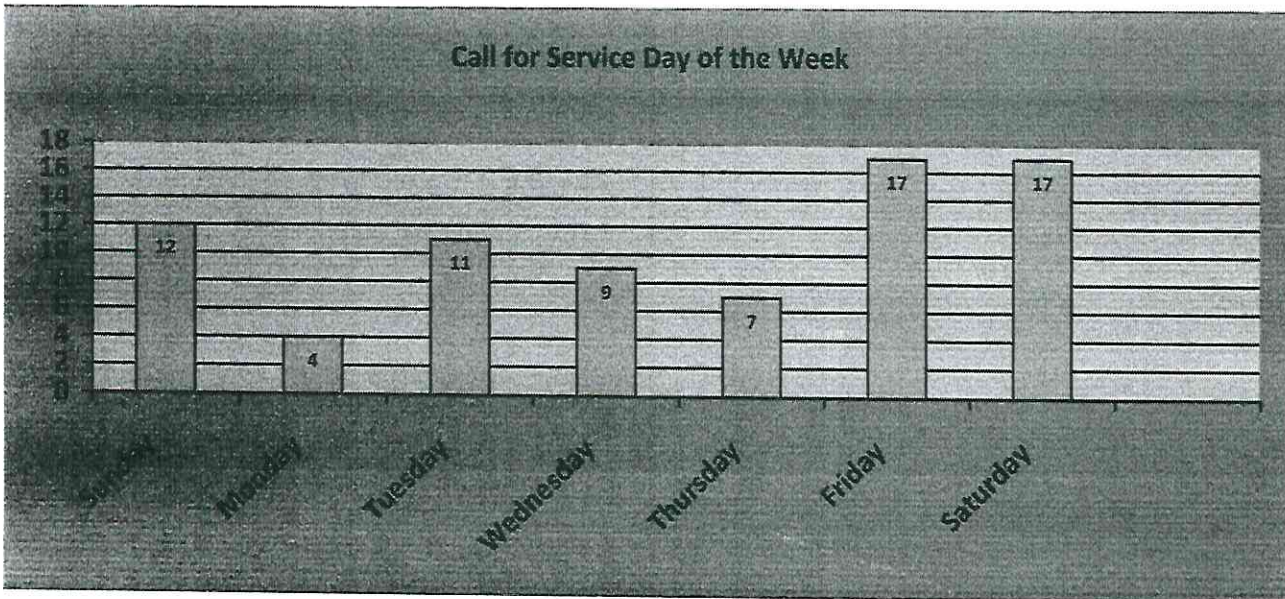
(Numbers Based on the number of incident reports)

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

Traffic Complaint Report	0
Traffic Stops	14
Business Checks	146 (These are done in addition to calls for service.)
Sex Offender Check	0
Welfare Check	3
Alarm	6
Warrant Service	2
Ride By	3

Calls for Service Day of the Week

N= 77 (CAD Data)



Budget vs Actual (Summary)

Town of Bethel
12/13/2025 4:23:29 PM

Period Ending 11/30/2025

10 GENERAL FUND

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
Revenues							
	2,084,575	0.00	76,007.78	224,689.88	629,584.64	(1,454,990.36)	30%
Revenues Totals:	2,084,575	0.00	76,007.78	224,689.88	629,584.64	(1,454,990.36)	30%
Expenses							
GOVERNING BODY	33,990	0.00	1,979.70	3,809.76	11,619.87	22,370.13	34%
ADMINISTRATION-GF	471,871	660.00	28,356.76	60,556.28	198,361.82	272,849.18	42%
TAX COLLECTION PITT COUNTY	7,500	0.00	251.63	1,481.30	5,025.86	2,474.14	67%
POLICE DEPARTMENT	221,100	0.00	23,381.36	38,369.36	70,086.03	151,013.97	32%
FIRE DEPARTMENT	691,666	8,488.10	14,281.59	20,460.61	79,894.24	603,283.66	13%
STREET DEPARTMENT	449,374	1,544.49	26,910.52	69,424.79	147,884.77	299,944.74	33%
SANITATION DEPARTMENT	71,400	0.00	11,168.75	12,108.85	19,029.05	52,370.95	27%
RECREATION DEPARTMENT	16,400	278.14	859.86	859.86	7,176.91	8,944.95	45%
LIBRARY	26,708	0.00	314.64	850.64	24,497.80	2,210.20	92%
CEMETERY DEPARTMENT	20,000	0.00	0.00	550.00	2,520.00	17,480.00	13%
SENIOR CENTER	22,234	0.00	1,381.98	2,304.43	4,980.57	17,253.43	22%
STORMWATER	15,500	(72,000.00)	18,000.00	41,400.00	72,000.00	15,500.00	
CONTINGENCY	25,000	0.00	0.00	0.00	0.00	25,000.00	
DEBT SERVICE	11,832	0.00	986.00	1,972.00	4,930.00	6,902.00	42%
Expenses Totals:	2,084,575	(61,029.27)	127,872.79	254,147.88	648,006.92	1,497,597.35	28%
10 GENERAL FUND Revenues Over/(Under) Expenses:			(51,865.01)	(29,458.00)	(18,422.28)		

Cash Balance Report

Period Ending 11/30/2025

Town of Bethel

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Bank 5	SOUTHERN BANK & TRUST Acct# 5531103060	
	Account	Balance
	10-102-0000 GENERAL FUND CHECKING	\$272,638.77
	63-102-0000 ARP GRANT CHECKING	\$0.00
	64-102-0000 SCIF GRANT FUND CHECKING	-\$3,358.40
	65-102-0000 RTG CASH	-\$29,545.36
	Bank 5	Total:
		\$239,735.01
Bank 6		
	Account	Balance
	10-151-0000 NCCMT INVESTMENTS	\$2,443,344.57
	64-151-0000 NCCMT INVESTMENTS	\$166,785.88
	65-151-0000 NCCMT INVESTMENTS	\$200,000.00
	66-151-0000 NCCMT-STRUCTURE DEMOLITION	\$200,000.00
	Bank 6	Total:
		\$3,010,130.45

Total Cash Balance:	\$3,249,865.46
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