

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		Variance	
	Authorization	Prior Years	Current Year	Total to Date	Favorable (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	<u>\$ 81,229,538</u>				
Net Levy			\$ 527,992	\$ 432,537	\$ 95,455
Uncollected Taxes at June 30, 2024			<u>\$ (18,039)</u>	<u>\$ (18,039)</u>	<u>\$ -</u>
Current Year's Taxes Collected			<u>\$ 509,953</u>	<u>\$ 414,498</u>	<u>\$ 95,455</u>
Current Levy Collection Percentage			<u>96.58%</u>	<u>95.83%</u>	<u>100.00%</u>

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**

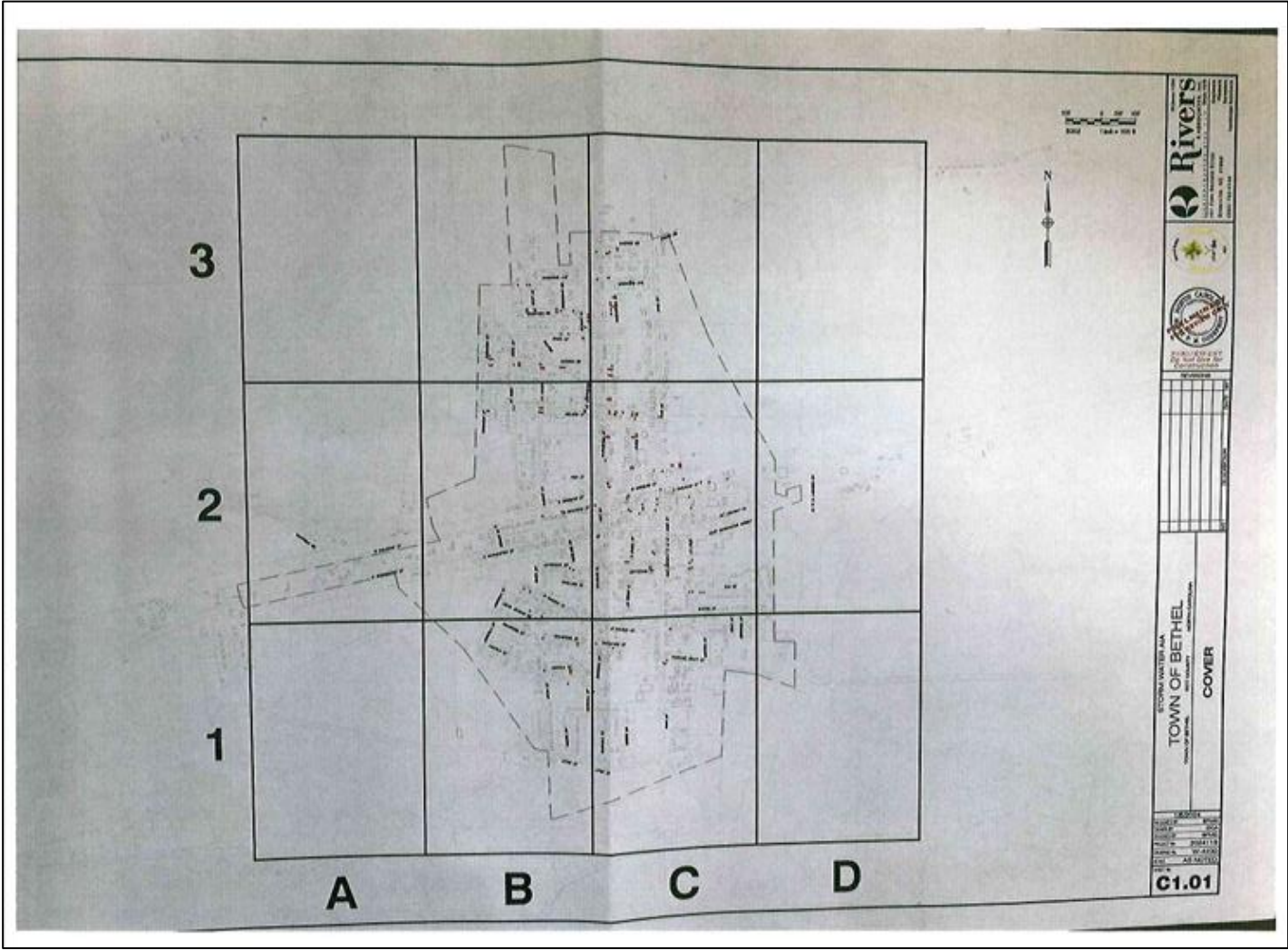
Section II – Financial Statement Findings

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
Etell 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

252.902.3300 fax: 252.630.1157





David P. Davis, Director

Board Members
 Earl S. Mason, Chair
 Jeffrey Blick

Debbie Avery, Secretary
 Derek Brown

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

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

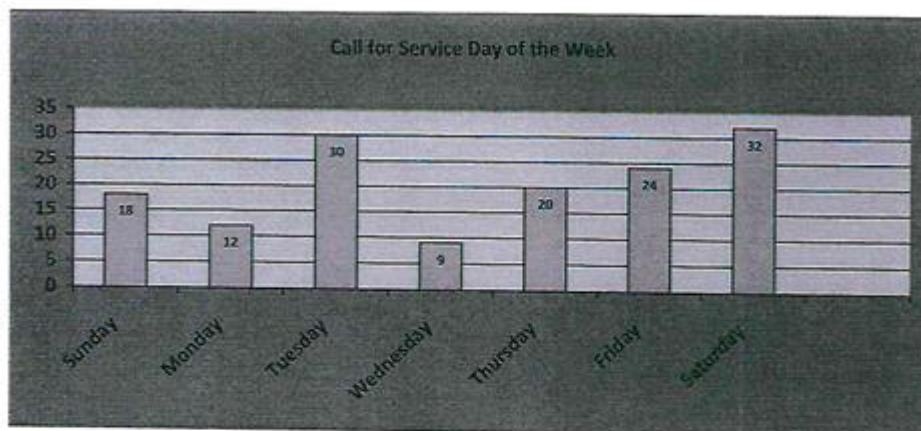
Total Part II Crimes reported N= 33
 (Numbers Based on the number of incident reports)

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

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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

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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

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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)		