



**TOWN OF BETHEL BOARD OF COMMISSIONERS  
REGULAR MONTHLY MEETING  
DECEMBER 2, 2024 @ 6:00 PM  
BETHEL TOWN HALL**

- A. CALL TO ORDER**
- B. INVOCATION**
- C. PLEDGE OF ALLEGIANCE**
- D. APPROVAL OF PROPOSED AGENDA**
- E. CONSENT AGENDA-MINUTES FROM REGULAR MEETING:**
  - 1. Minutes from Regular Monthly Meeting November 5, 2024**
- F. PUBLIC COMMENTS (Provides an opportunity for residents to comment on any item included on the agenda or to address the Town Board on any matter related to the Town of Bethel. Comments are limited to 5 minutes)**
- G. PRESENTATIONS**
  - 1. Jennifer Lanier-Coward, Director of Parks and Recreation, Pitt County**
- H. OLD BUSINESS**
  - 1. Civic Arts Committee Resolution**
- I. NEW BUSINESS**
  - 1. ARPA (American Rescue Plan Act) Grant Project Ordinance and Policies (6)**
  - 2. Offer to Purchase Town Owned Lots: Tax Parcels 1440 and 1441**
  - 3. Exception Request to Town Personnel, Policies and Procedures Manual (Section 18-Reinstatement)**
  - 4. Compensation Request for Lost Firearm**
  - 5. FY 23-24 Audit Communication to Local Government Commission**
  - 6. Smith Street Park- Park Planning and Professional Services Agreement**
- J. DEPARTMENTAL REPORTS**
  - 1. INTERIM TOWN MANAGER**
    - a. Monthly Town Public Safety Report (October 2024)**
    - b. Financials for October 2024**
    - c. Town Christmas Parade, December 14, 2024, @ 10:00 AM**
    - d. Town Christmas Tree Lighting, December 7, 2024, @ 6:00 PM**
    - e. Nest Board Meeting Date: January 7, 2025**

**2. FIRE DEPARTMENT**

**3. PUBLIC WORKS**

**4. TOWN ATTORNEY**

**K. ADJOURNMENT**

MEETING OF THE BOARD OF COMMISSIONERS  
REGULAR MONTHLY MEETING  
BETHEL TOWN HALL  
November 5, 2024

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

Members of the Board Absent: None

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

**Call to Order**

Mayor Wilson called the meeting to order at 6:01 P.M. and Mayor Pro-Temp Barbara Bynum gave the invocation.

Mayor Wilson then led the pledge of allegiance.

*Commissioner Lilley 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 October 1, 2024, the motion carried unanimously.*

**Public Comments**

Delois Person Frazier, a citizen of Bethel, posed the question of who she needed to talk to concerning the sewage on Pug Moore Rd. Mayor Wilson answered that she needed to speak with County Commissioners Mary Perkins Williams and Melvin McLawhorn. Mrs. Frazier then asked if Mayor Wilson could name one progress that has been made since his office. Mayor Wilson answered that he, along with the Board, have paved roads, closed roads, received a \$200,000 grant for Smith Street Park, purchased equipment for ditch banks, hired 2 Public Works associates, and a Recreation Manager. Mrs. Frazier asked when the SECU ATM will be ready. Mayor Wilson answered, after speaking to Jeff Nelson from SECU, it would be a few more weeks.

Trisha Werkaw, a citizen of Bethel, asked if the Board would consider a reward to Christmas parade entries to create excitement and interest around the parade with a prize for "Best Decorated" and "Most Popular".

James Stalls, a citizen of Bethel, asked if there was an ordinance on removal of old cars that have been parked in a residential yard for over 20 years. Interim Town Manager, D. Scott Elliott answered that there is an ordinance and asked if Mr. Stalls could provide an address so that it could be addressed. Mr. Stalls also asked if the multiplication of cats could be controlled. Interim



Town Manager, D. Scott Elliott answered that the Town of Bethel relies on Pitt County Animal Control for their services.

## **Presentations**

The Executive Director of the Pitt County Arts Council, Holly Garriott, (non-related organization to Pitt County Government) presented a summary of their services, an introduction of who they are, and what they hope to foster with a partnership with municipalities in Pitt County. One major component of their organization is to service the entire Pitt County with an arts service, advocacy, and partnerships. The Pitt County Arts Council's number one role is to distribute the Grassroots Arts Program grant funding. The Town of Bethel was granted \$5,000 for arts programming. The first project from this grant is for The Pitt Stop; to put a mural on the building of the old Police Department and have community engagement. Another service they can provide is to be Civic Arts Facilitators that would utilize their resources and expertise of art. Mrs. Garriott then passed out mini magazines about the Arts Council. A question was raised as to what does a Civic Arts Facilitator partnership look like. Mrs. Garriott answered saying a resolution is created. The municipality has no physical responsibility and utilizes the resources and expertise of the Arts Council.

The Town of Bethel's FY 22-23 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 September 27, 2024. The Town has 60 days to respond to 4 findings.

Key points from the audit report:

Page 13: Balance sheet of the governmental funds. ARPA balance: \$513,000 and SCIF balance: \$338,000. General fund cash total balance: \$3.6 million. No debt on this statement. \$2.6 million in unrestricted loan amount (250% of annual expenditure – commendable as a fund balance percentage).

Page 15: Annual operations of General funds. Total revenue: \$1.5 million and Total expenditure: \$1.1 million. Net profit: \$369,000 (added to fund balance). No money spent for ARPA. \$161,000 spent for SCIF.

Page 17: Public Safety overspent \$8,500. Debt service fund overspent by almost \$30,000.

Page 40: By end of year, the only debt left was the Fire truck for \$134,000.

Page 41: Liabilities beginning balance was \$199,000. Made payments of \$64,000. Ending balance was \$134,000. Total pension liability (retirement) for police officers still have a balance of \$30,000 with the state. Net pension liability \$157,000 for retirees (the amount that has already been paid in).



Page 47: General funds report in detail.

Page 48: Public Safety expenditure exceeded budget by \$27,000. The Fire Dept. was under budget. Net over expenditure was \$8,500 for Public Safety.

Page 49: Paid off debt that was not budgeted properly. Debt services was overspent by \$29,726. Profit was \$369,000 (due to a vacuum truck that was paid off).

Page 53: Property taxes were at 98.79% collection rate – which is good.

Page 57: Segregation of duties.

Page 58: Audit was due October 31, 2023. Completed September 27, 2024.

Page 59: County records not posted in a timely manner. Bank reconciliation were not completed in a timely manner.

Page 60: Local Government Commissioners filling every 6 months not completed in a timely manner.

Page 61: Overspent on budget recap.

Overall: 5 findings, 4 require response. Cash increased \$369,000 in General Fund.

Mr. Redman will assist with the response to LGC.

### **Public Comments (Additional)**

Nicole Warren of D&N Restaurant (formerly Nicks) introduced herself to the Board as a new business in Bethel.

### **New Business**

The Stormwater System Asset and Inventory and Assessment RFQ (Request for Qualifications) process has been completed. The highest scoring firm, Rivers & Associates, made a presentation at Town Hall on October 15, 2024. After interviewing the firm, conducted by Interim Manager, Mayor and Clerk, and considering their qualifications, project approval and successful completion of comparable projects, a contract cost for the associated project cost was negotiated. Rivers & Associates will perform the study at a cost of \$180,000. Ben Williams of Rivers & Associates presented a recap of the steps.

***Commissioner Blount made a motion to approve the selection of Rivers & Associates to perform the Stormwater study and the contract for services at \$180,000, the motion carried unanimously.***

An audit is required for fiscal year end June 30, 2024. Gregory T. Redman, CPA submitted a transmittal letter and contract for audit services. The cost of this service is \$15,000 and is currently budgeted.

***Commissioner Blount made a motion to approve the audit contract submitted by Gregory T. Redman for June 30, 2024 fiscal year end, the motion carried unanimously.***

Cody Jannise with SUNENERGY1 updated the Board concerning their Pitt Solar, LLC – Phase 1 and Phase 2 revised phasing plan. This land is zoned a combination of RA-20 and Industrial. Solar farms are a permitted use in each zoning district. They will continue to abide by all regulations in the original approved zoning permit. Pitt County Code Enforcement has been made aware of the changes in the phases. They anticipate having Phase 1 done by the end of the year.

As discussed at the Town Board's October 1, 2024, meeting, it was recommended that the town release an RFP for Municipal Lawn Care and Residential Debris Pickup Services. A draft copy of the RFP was presented. The RFP is for two different services: Municipal Lawn Care Services and Residential Yard Debris Pickup Services. Contractors can bid on one or both and the Board could award one or both or none. The Town already has a contractor however, it is best practice to allow bids to make sure the Town is getting the best price. A few minor changes are needed to the RFP. Proposals will be due to come back in January 2025 to the Board.

The RFP is open to the existing contractor as well as any other contractors who may be interested in the proposal.

***Mayor Pro Temp Bynum made a motion to direct Interim Town Manager to release RFP once finalized, the motion carried unanimously.***

The Town of Bethel has received its audit results of its FY 22-23 Workers' Compensation Costs. Normally this coverage is exclusively for town employees. However, after the audit, outside contractors who do not have Workers' Compensation, are required to have their cost of compensation added to the Town's premium via the annual audit process. C&W Lawn Care did not have any Workers' Compensation insurance which has inflated the Town's cost by approximately \$6,300 for FY 23-24. The Town had to pay an additional \$8,000 Workers' Compensation bill not allotted in the budget. It is projected to be approximately \$4,800 for C&W's current contract period through December 31, 2024 (6-months). On June 4, 2024, the Board approved the contract extension for C&W for \$6,500/month with the stipulation to carry Workers' Compensation insurance. C&W Lawncare has not done so. When the contract ends on December 31, 2024, with C&W Lawncare, the Town will still owe approximately \$4,800



because the contractor did not carry Workers' Compensation insurance. On the revised RFP for lawn and debris services, it will include, "Thou shall have Workers' Compensation insurance, or the Town will not contract with you." The Board has the choice to pay for FY 23-24 because there was no written contract with C&W. For FY 24-25, the \$4,800 could be withheld from December 2024 payment. This does not preclude C&W from bidding next year. If C&W Lawncare is selected to be the new contractor, they would have to have Workers' Compensation insurance.

***Commissioner Whitehurst made a motion to direct the Interim Town Manager to recoup \$4,800 by way of withholding C&W's December payment by \$4,800, the motion carried unanimously.***

The Town Board's discussion is needed to formalize a plan to address dilapidated/vacated structures throughout the Town of Bethel. A list of properties has been compiled regarding dilapidated/vacated structures with 17 initial properties identified. Assuming the Board wishes to get aggressive with the process as outlined in the Town Code, there will eventually need to be a set amount of funds budgeted to address non-compliant properties (about \$200,000). These funds would primarily be used for demolition purposes. Associated costs would then become liens against individual properties. The Town would pay up front and would eventually be reimbursed as liens are satisfied by land owners or through properties being sold.

A question was asked could the Town make the list public? As there is an aggressive real estate move in Bethel for dilapidated homes. Attorney Lassiter suggested there is no reason why the Town cannot, as this is public knowledge. However, the recommendation would be to let the owner know the Town wants to proceed with posting it. With heir property, the property could be owned by multiple people and present more legal issues.

In the past, Bethel has relied on Pitt County Inspections Department to make the decision to condemn. Recommendation is to wait until Pitt County Inspections Department condemns a property to post its status on the Town of Bethel website.

The Town of Bethel's land use regulations are in need of updating to bring them into compliance with changes to the North Carolina General Statutes. The Mid-East Commission has developed a model ordinance for municipalities to consider utilizing. The Town of Bethel can update both its zoning and subdivision regulations by replacing them with the model ordinance as referenced. The total cost of this work would be \$7,500 as reflected in the services contract.

***Commissioner Blount made a motion to accept the Mid-East Commission contract for \$7,500 for a replacement model ordinance, the motion carried unanimously.***

CPA, Beverly Stroud presented multiple transfers and budget amendments as well as the capital project ordinance.

- Budget Amendments: 5, 6, 7, 8, & 9



- Transfers: D, E, & F
- Capital Project Ordinance – RTG: Smith Street Park

Capital Project Ordinance is another budget amendment that requires its own capital project ordinance line item in order to authorize the project. It will be \$200,000 from the Rural Transformation Grant for the Smith Street Park. Fund and reporting will be tracked separately in the audit.

*Commissioner Lilley made a motion to approve the transfers, budget amendments, and Capital Project Ordinance, the motion carried unanimously.*

TOWN OF BETHEL

LINE ITEM TRANSFER/BUDGET AMENDMENT

Date: 10/1/24  
Transfer #     A      
Department: SENIOR CENTER

LINE ITEM TRANSFER					
FROM			TO		
Account Name	Acct #	Amount	Account Name	Acct #	Amount
			Supplies	10-650-3300	\$ 1,000.00
			Building Repairs and Maintenance	10-650-1500	\$ (1,000.00)
Total		\$ -	Total		\$ -

BUDGET AMENDMENT					
REVENUES			EXPENDITURES		
Account Name	Acct #	Amount	Account Name	Acct #	Amount
Total		\$ -	Total		\$ -

Explanation: To move \$1000 to supplies from building repair/maintenance to cover routine supplies

TOWN OF BETHEL  
LINE ITEM TRANSFER/BUDGET AMENDMENT

11/5/24  
Transfer # 6  
Department: STREETS

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

BUDGET AMENDMENT					
REVENUES			EXPENDITURES		
Account Name	Acct #	Amount	Account Name	Acct #	Amount
			Streets Maintenance	10-560-1500	\$ 10,000.00
			Contingency	10-420-9999	\$ (10,000.00)
Total		\$ -	Total		\$ -

Explanation: To move \$10000 from contingency to cover NCDOT project for 4-way stop

Requested by:

Approved by:

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TOWN OF BETHEL  
LINE ITEM TRANSFER/BUDGET AMENDMENT

11/5/24  
Transfer # 7  
Department: STREETS

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

BUDGET AMENDMENT					
<u>REVENUES</u>			<u>EXPENDITURES</u>		
<u>Account Name</u>	<u>Acct #</u>	<u>Amount</u>	<u>Account Name</u>	<u>Acct #</u>	<u>Amount</u>
Fund Balance Appropriated	10-399-0000	\$ 195,000.00	Reserve for Paving	10-560-7200	\$ 195,000.00
<b>Total</b>		\$ 195,000.00	<b>Total</b>		\$ 195,000.00

**Explanation:** To appropriate additional \$195,000 for street paving (Total FY25 estimated \$595,000)

Requested by:

Approved by:

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11/5/24  
Transfer # 8  
Department: FIRE DEPARTMENT

Approved by:

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11/5/24  
Transfer # 9  
Department: STORMWATER

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BUDGET AMENDMENT					
REVENUES			EXPENDITURES		
Account Name	Acct #	Amount	Account Name	Acct #	Amount
Fund Balance Appropriated	10-399-0000	\$ 181,000.00	Stormwater AIA Expenditures	10-670-8000	\$ 181,000.00
Total		\$ 181,000.00	Total		\$ 181,000.00

Explanation: To appropriate \$181,000 for Stormwater AIA Study

Requested by:

Approved by:





TOWN OF BETHEL  
LINE ITEM TRANSFER/BUDGET AMENDMENT

11/5/24  
Transfer # E  
Department: STREETS

LINE ITEM TRANSFER					
<u>FROM</u>			<u>TO</u>		
<u>Account Name</u>	<u>Acct #</u>	<u>Amount</u>	<u>Account Name</u>	<u>Acct #</u>	<u>Amount</u>
			Gas	10-560-3101	\$ 1,000.00
			Miscellaneous	10-560-5700	\$ (1,000.00)
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>
Total		\$ -	Total		\$ -

Explanation: To move \$1000 from miscellaneous to cover fuel costs

Requested by:

Approved by:

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TOWN OF BETHEL

LINE ITEM TRANSFER/BUDGET AMENDMENT

11/5/24

Transfer # F

Department: ADMINISTRATION

LINE ITEM TRANSFER					
FROM			TO		
Account Name	Acct #	Amount	Account Name	Acct #	Amount
			Janitorial	10-420-0900	\$ 3,600.00
			Contingency	10-420-9999	\$ (3,600.00)
Total		\$ -	Total		\$ -

BUDGET AMENDMENT					
REVENUES			EXPENDITURES		
Account Name	Acct #	Amount	Account Name	Acct #	Amount
Total		\$ -	Total		\$ -

Explanation: To move \$3600 from contingency to cover janitorial costs

Requested by:

Approved by:

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## Departmental Reports

The Interim Town Manager made the public safety report for the month of August from the Sheriff's Office.

**Town of Bethel**  
**Monthly Crime Statistic September 2024**  
October 1, 2024

Total Calls For Service N= 93 (CAD Data)  
Total Incident Reports N= 30

### Index Crimes

Violent Crime	July 2024	August 2024	September 2024
Murder	0	0	0
Sexual Assault	0	0	0
Robbery	0	0	0
Assault	5	3	5
Property Crime			
Burglary	1	0	0
Larceny	6	2	2
Auto Theft	0	0	0
Arson	0	0	0

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

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

Traffic Accident Report	2
Traffic Stops	8
Business Checks	263 (These are done in addition to calls for service.)
Sex Offender Check	0
House Check	0
Alarm	13
Warrant Service	2

The Interim Town Manager gave the financial report for the month of September as follows:



### Budget vs Actual (Summary)

Town of Bethel  
10/17/2024 4:41:52 PM

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Period Ending 9/30/2024

#### 10 GENERAL FUND

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
<b>Revenues</b>							
	2,047,532	0.00	347,264.49	486,567.99	486,567.99	(1,560,964.01)	24%
Revenues Totals:	2,047,532	0.00	347,264.49	486,567.99	486,567.99	(1,560,964.01)	24%
<b>Expenses</b>							
GOVERNING BODY	35,575	0.00	2,029.06	5,898.42	5,898.42	29,676.58	17%
ADMINISTRATION-GF	505,650	278.00	36,012.22	130,609.10	130,609.10	374,762.90	26%
TAX COLLECTION PITT COUNTY	6,000	0.00	2,986.84	3,618.84	3,618.84	2,381.16	60%
POLICE DEPARTMENT	228,500	0.00	31,276.17	46,595.68	46,595.68	181,904.32	20%
FIRE DEPARTMENT	132,353	0.00	21,504.33	30,297.49	30,297.49	102,055.51	23%
STREET DEPARTMENT	900,212	2,251.80	35,975.66	153,869.45	153,869.45	744,090.75	17%
SANITATION DEPARTMENT	84,500	0.00	7,076.33	14,125.06	14,125.06	70,374.94	17%
RECREATION DEPARTMENT	51,775	0.00	1,537.21	2,100.45	2,100.45	49,674.55	4%
LIBRARY	29,508	0.00	52.33	21,345.93	21,345.93	8,162.07	72%
CEMETERY DEPARTMENT	22,000	0.00	400.00	2,000.00	2,000.00	20,000.00	9%
SENIOR CENTER	10,600	0.00	1,173.07	2,510.10	2,510.10	8,089.90	24%
	29,027	0.00	0.00	0.00	0.00	29,027.00	
DEBT SERVICE	11,832	0.00	986.00	2,958.00	2,958.00	8,874.00	25%
Expenses Totals:	2,047,532	2,529.80	141,009.22	415,928.52	415,928.52	1,629,073.68	20%
10 GENERAL FUND Revenues Over/(Under) Expenses:			206,255.27	70,639.47	70,639.47		

### Cash Balance Report

Period Ending 9/30/2024

Town of Bethel

10/6/2024 8:41 PM

Page 1/1

Bank 5 SOUTHERN BANK & TRUST Acct#- 5531103060

Account	Balance
10-102-0000 GENERAL FUND CHECKING	\$192,237.66
30-102-0000 WATER AND SEWER CHECKING/SOUTH	\$0.00
63-102-0000 ARP GRANT CHECKING	\$277,557.52
64-102-0000 SCIF GRANT FUND CHECKING	\$233,830.53
65-102-0000 RTG CASH	-\$1,980.00
Bank 5 Total:	\$701,645.71

Total Cash Balance: \$701,645.71

**GL Trial Balance - Balances By Fund**  
Fiscal Period From 07/01/2024 Thru 09/30/2024  
Town of Bethel

Report Date: 10/22/2024

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FUND TOTALS	DEBITS	CREDITS
10 GENER	\$3,818,395.30	\$3,486,178.41 ** Out Of Balance **

The Deputy Town clerk position was advertised, and interviews were conducted. Jalissa Griggs has been selected as the new Deputy Town Clerk.

Mayor Wilson would like to add Juneteenth to the Holiday schedule. After research, most municipalities close for the observance of Juneteenth.

***Commissioner Whitehurst made a motion to add Juneteenth to the Holiday schedule, four voted for Commissioner Staton, Commissioner Whitehurst, Mayor Pro Temp Bynum, and Commissioner Blount. One opposed Commissioner Lilley. The motion carried.***

Mayor Wilson would like to have a Christmas Parade on December 14<sup>th</sup> at 10am with lineup at 9am. Motorcycles and race cars will not be permitted. The Methodist church volunteered to help with fees, if any. The Town will pay for additional Law Enforcement. The application for parade insurance was completed and sent to JW Rook & Son. The question was raised concerning the Town's liability with the event and whether the Town should obtain a one-day rider coverage. The Interim Town Manager was asked to contact the Town's insurance agency to inquire.

***Mayor Pro Temp Bynum made a motion to approve the Christmas Parade, the motion carried unanimously.***

It was announced that Unshakeable Builders has been approved to be the contractor for the Pitt Stop Project. The contract was approved by the Pitt County Board of Commissioners for \$250,000 and is scheduled to move forward.

Mayor Wilson asked the Board's consideration in regard to changing the next monthly meeting to Monday, December 2, 2024 instead of Tuesday, December 3, 2024.

***Commissioner Whitehurst made a motion to change the next monthly meeting to Monday, December 2, 2024, the motion carried unanimously.***

The date and time for the Christmas Tree Lighting Ceremony will be announced at a later date.

## **Fire Department**

Fire Chief Lilley gave a report for the last month. There were 4 EMS calls, 2 false alarms, 5 water flow calls, 4 motor vehicle crashes, and 2 grass fires.

The Fire department building had bathroom plumbing issues on Election Day. CM Burton has handled the problem. Equipment is being checked daily. Fire Chief Lilley would like to take down his parking sign and put up the Deputy Town Clerk sign in its place.

The estimate for the truck repair that hit the pole will be submitted to Town Clerk.

## **Public Works**

All scheduled street paving has been completed by NCDOT. Some yards require clean up from the moved dirt. Final cost has not been billed to the Town.

## **Town Attorney**

Attorney Lassiter recommended the unscheduled meeting for December 2, 2024 be treated as a Special Called meeting with notices to the public.

***Commissioner Lilley made a motion to adjourn the meeting at 7:59pm, the motion carried unanimously.***

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Mayor, Carl Wilson

ATTEST:

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Linda Sheppard, Town Clerk

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Date

**INTERIM TOWN MANAGER**

D. Scott Elliott



**BOARD OF COMMISSIONERS**

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

**TOWN OF BETHEL**

**Agenda Abstract**

Meeting Date/Time: December 2, 2024

**Agenda Section:** PRESENTATIONS

**Agenda Title:** Jennifer Lanier-Coward, Director of Parks and Recreation, Pitt County

**Presenter:** Jennifer Lanier-Coward

**Summary of Information:** Pitt County's newly formulated Department of Parks and Recreation has asked to come before the Town Board and make brief remarks. The department's first director, Jennifer Lanier-Coward, will address the board.

**Submitter Recommendations/Motions:** Info Only

**Number of Attachments:** None



**INTERIM TOWN MANAGER**

D. Scott Elliott



**BOARD OF COMMISSIONERS**

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

**TOWN OF BETHEL**

**Agenda Abstract**

Meeting Date/Time: December 2, 2024

**Agenda Section:** OLD BUSINESS

**Agenda Title:** Civic Arts Facilitator Resolution

**Presenter:** Scott Elliott, Interim Town Manager

**Summary of Information:** As a follow-up to the Board's November 5, 2024, meeting, there was a presentation by Holly Garriott, Pitt County Arts Council, Executive Director. As part of her presentation, she stated that her organization could act as the Civic Arts Facilitator for the Town of Bethel. In order to do so, the attached Civic Arts Committee Resolution will need to be adopted.

**Submitter Recommendations/Motions:** Adopt Civic Arts Committee Resolution

**Number of Attachments:** 1

## TOWN OF BETHEL CIVIC ARTS FACILITATOR RESOLUTION

WHEREAS the Pitt County Arts Council is committed to advancing and promoting the arts in the Town of Bethel and all Pitt County's municipalities, and

WHEREAS the Pitt County Arts Council has formed a Civic Arts Committee for the purpose of enhancing the quality of life in the Town of Bethel through active support of the cultural and artistic environment, promoting economic opportunities for visual and performing artists, arts organizations, and creative occupations of all types, and

WHEREAS the Town of Bethel is committed to ensuring that residents have access to a wide range of cultural and arts related resources; and

WHEREAS the Town of Bethel is committed to supporting an evolving knowledge-based, creative economy and recognizes the importance of investing in the arts, entertainment, and cultural programming.

NOW, BE IT THEREFORE RESOLVED by the Town of Bethel that it does hereby support and endorse the mission of the Pitt County Arts Council Civic Arts Committee to formalize procedures and develop programs related to the arts. It is further requested that the Pitt County Arts Council Act as the Town's Civic Arts Facilitator.

Adopted this 2<sup>nd</sup> day, December 2024.

TOWN OF BETHEL

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Mayor

Attest:

---

Town Clerk

**INTERIM TOWN MANAGER**

D. Scott Elliott

**BOARD OF COMMISSIONERS**

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

**TOWN OF BETHEL**

## Agenda Abstract

Meeting Date/Time: December 2, 2024

**Agenda Section:** NEW BUSINESS**Agenda Title:** ARPA (American Rescue Plan Act) Grant Project Ordinance and Policies (6)**Presenter:** Scott Elliott, Interim Town Manager

**Summary of Information:** The Town of Bethel received \$513,421.58 in Federal ARPA Funds. In order to be in compliance with all Federal guidance on the American Rescue Plan Act of 2021: Coronavirus State and Local Fiscal Recovery Funds monies, a series of documents need to be approved to prevent any payback to the Federal Government.

The following documents as specifically related to ARPA monies need the approval at the Town Board of Commissioners:

- Grant Project Ordinance for the Town of Bethel
- Resolution Adopting an Eligible Project Policy
- Resolution Adopting Financial Management and Internal Controls
- Resolution Adopting a Record Retention Policy
- Resolution Adopting a Nondiscrimination Policy
- Resolution Adopting a Conflict-of-Interest Policy
- Resolution Adopting a Policy for Allowable Cost and Cost Principles for Expenditures

**Submitter Recommendations/Motions:** Adopt ordinance and policies to be in compliance with ARPA guidelines.

**Number of Attachments:** 7



**GRANT PROJECT ORDINANCE FOR  
TOWN OF BETHEL  
AMERICAN RESCUE PLAN ACT OF 2021: CORONAVIRUS STATE AND  
LOCAL FISCAL RECOVERY FUNDS**

**BE IT ORDAINED** by the Town of Bethel, North Carolina, that the following grant project ordinance is hereby adopted:

**Section 1:** This ordinance is to establish a budget for projects to be funded by the Coronavirus State and Local Fiscal Recovery Funds of H. R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF). The Town of Bethel (Town) has received the total allocation of \$513,421.58. These funds may be used for the following categories of expenditures to the extent authorized by state law.

1. Support public health expenditures, by funding COVID-19 mitigation efforts, medical expenses, behavioral healthcare, and certain public health and safety staff;
2. Address negative economic impacts caused by the public health emergency, including economic harms to workers, households, small business, impacted industries, and the public sector;
3. Replace lost public sector revenue, using the funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
4. Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors; and,
5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and expand access to broadband internet.

**Section 2:** The town has elected to take the standard allowance, as authorized by 31 CFR Part 35.6(d)(1) and expend all its ARP/CSLFRF funds for the provision of government services.

**Section 3:** The following amount is recognized as grant revenue is appropriated for transfer to the General Fund:

Transfer out to General Fund	\$513,421.58	
ARP/CSLFRF Funds		\$513,421.58



**Section 4:** The Finance Officer is hereby directed to maintain sufficient specific detailed accounting records to satisfy the requirements of the grantor agency and the grant agreements.

**Section 5:** The Finance Officer is hereby directed to report the financial status of the project to the governing board on a monthly basis.

**Section 6:** Copies of the grant project ordinance shall be furnished to the Budget Officer, the Finance Officer, and to the Town Clerk.

**Section 7:** This grant project ordinance expires on December 31, 2026, or when all the CSLFRF funds have been obligated and expended by the Town, whichever occurs sooner.

Adopted this 2<sup>nd</sup> day of December 2024.

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Mayor

Attested by:

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Clerk

RESOLUTION ADOPTING AN ELIGIBLE PROJECT POLICY FOR THE EXPENDITURE  
OF AMERICAN RESCUE PLAN ACT OF 2021 CORONAVIRUS STATE AND LOCAL  
FISCAL RECOVERY FUNDS FOR BETHEL, NORTH CAROLINA

WHEREAS, the Town of Bethel, has received an allocation of funds from the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF); and

WHEREAS, US Treasury is responsible for implementing ARP/CSLFRF and has enacted a Final Rule outlining eligible projects; and

WHEREAS, the funds may be used for projects within these categories, to the extent authorized by state law.

1. Support COVID-19 public health expenditures, by funding COVID-19 mitigation and prevention efforts, medical expenses, behavioral healthcare, preventing and responding to violence, and certain public health and safety staff;
2. Address negative economic impacts caused by the public health emergency, including economic harms to households, small businesses, non-profits, impacted industries, and the public sector;
3. Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
4. Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors; and,
5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet; and

WHEREAS, the ARP/CSLFRF are subject to the provisions of the federal Uniform Grant Guidance, 2 CFR Part 200 (UG), as provided in the Assistance Listing; and

WHEREAS, US Treasury has issued a Compliance and Reporting Guidance v.2.1 (November 15, 2021) dictating implementation of the ARP/CSLFRF award terms and compliance requirements; and

WHEREAS, the Compliance and Reporting Guidance states on page 6 that

Per 2 CFR Part 200.303, your organization must develop and implement effective internal controls to ensure that funding decisions under the SLFRF award constitute eligible uses of funds, and document determinations.

NOW THEREFORE, BE IT RESOLVED, that the Town of Bethel hereby adopts and enacts the following Eligibility Determination Policy for ARP/CSLFRF funds.

**Eligibility Determination Policy for American Rescue Plan Act of 2021 Coronavirus State and Local Fiscal Recovery Funds**

This policy defines the permissible and prohibited uses of the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF) funds. It also outlines the procedures for determining how Town of Bethel will spend its ARP/CSLFRF funds.

**I. PERMISSIBLE USES OF ARP/CSLFRF FUNDING**

US Treasury issued its Final Rule regarding use of ARPA funds on January 6, 2022. (The Final Rule is effective as of April 1, 2022. Until that date, a local government may proceed under the regulation promulgated by US Department of the Treasury in its Interim Final Rule or the Final Rule.) The Final Rule (and the Interim Final Rule) identify permissible uses of ARP/CSLFRF funds and certain limitations and process requirements. Local governments must allocate ARP/CSLFRF funds no later than December 31, 2024 and disburse all funding no later than December 31, 2026. Failure of an entity to expend all funds by December 31, 2026 will result in forfeiture of ARPA funds.

ARP/CSLFRF funds may be used for projects within the following categories of expenditures:

1. Support COVID-19 public health expenditures, by funding COVID-19 mitigation and prevention efforts, medical expenses, behavioral healthcare, preventing and responding to violence, and certain public health and safety staff;
2. Address negative economic impacts caused by the public health emergency, including economic harms to workers, households, small businesses, non-profits, impacted industries, and the public sector;
3. Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
4. Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors; and
5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet; and



## **II. PROHIBITED USES OF ARPA FUNDING**

The ARP/CSLFRF and US Treasury's Final Rule prohibit certain uses of ARP/CSLFRF funds. Specifically, ARP/CSLFRF funds may not be used for projects within the following categories of expenditures:

1. To make a deposit into a pension fund that constitutes an extraordinary payment of an accrued, unfunded liability (Note that routine contributions as part of a payroll obligation for an eligible project are allowed.);
2. To borrow money or make debt service payments;
3. To replenish rainy day funds or fund other financial reserves;
4. To satisfy an obligation arising from a settlement agreement, judgment, consent decree, or judicially confirmed debt restricting in a judicial, administrative, or regulatory proceeding (There is an exception to this prohibition if the settlement or judgment requires the Town of Bethel to provide services to respond to the COVID-19 public health emergency or its negative economic impacts or to provide government services, then the costs of those otherwise ARP/CSLFRF-eligible projects are allowed.);
5. For a project that includes a term or condition that undermines efforts to stop the spread of COVID-19 or discourages compliance with recommendations and guidelines in CDC guidance for stopping the spread of COVID-19;
6. In violation of the conflict-of-interest requirements imposed by the award terms and 2 CFR 200.318(c).
7. For any expenditure that would violate other applicable federal, state, and local laws and regulations.

The Town of Bethel, and any of its contractors or subrecipients, may not expend any ARP/CSLFRF funds for these purposes.

## **III. PROCEDURES FOR PROJECT APPROVAL**

The following are procedures for ARP/CSLFRF project approvals. All Town of Bethel employees and officials must comply with these requirements.

1. Requests for ARP/CSLFRF funding, must be made in writing and include all the following:
  - a. Brief description of the project
  - b. Identification of ARP/CSLFRF Expenditure Category (EC) (A list of ECs is in the Appendix to the US Treasury Compliance and Reporting Guidance.)
  - c. Required justifications for applicable projects, according to the requirements in the Final Rule. Employees or any applicant seeking ARPA funding should review the Final Rule and Final Rule Overview prior to submitting a proposal.
  - d. Proposed budget, broken down by cost item, in accordance with the Town of Bethel's Allowable Cost Policy.



- e. A project implementation plan and estimated implementation timeline (All ARP/CSLFRF funds must be fully obligated by December 31, 2024, and fully expended by December 31, 2026.)
2. Requests for funding must be submitted to the Bethel Town Manager for approval. All requests will be reviewed by the Bethel Town Manager for ARP/CSLFRF compliance and by the Bethel Town Manager for allowable costs and other financial review.
3. No ARP/CSLFRF may be obligated or expended before final written approval by the Bethel Town Manager subject to the Governing Board approval.
4. If a proposal does not meet the required criteria, it will be returned to the requesting party for revision and resubmittal.
5. Following approval, employees responsible for implementing the project must conform actual obligations and expenditures to the pre-approved project budget. Changes in project budgets must be approved by the Bethel Town Manager and may require a budget amendment before proceeding. Any delay in the projected project completion date shall be communicated to the Bethel Town Manager immediately.
6. The Bethel Town Manager must collect and document required information for each EC, for purposes of completing the required Project and Expenditure reports.
7. The Bethel Town Manager must maintain written project requests and approvals, all supporting documentation, and financial information at least until December 31, 2031.

I, Carl Wilson, Mayor of the Town of Bethel, DO HEREBY CERTIFY that the foregoing is a true and correct copy of the resolution adopted by the Town of Bethel at its meeting held on December 2, 2024.

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Mayor

Attest:

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Clerk

RESOLUTION ADOPTING FINANCIAL MANAGEMENT AND INTERNAL CONTROLS  
POLICIES FOR BETHEL, NORTH CAROLINA

WHEREAS, the Town has received an allocation of funds from the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF); and

WHEREAS, it is the policy of the Town to follow federal requirements related to financial management and internal controls;

NOW THEREFORE, BE IT RESOLVED, that the Commission, acting as the governing board for financial matters for the Town of Bethel to the authority recited herein, hereby adopts and enacts the following financial management and internal controls policy:

**Town of Bethel Financial Management and Internal Controls Policy**

The Commission, acting on behalf of the Town, agrees to and directs Commission staff to comply with the following financial management and internal controls requirements related to funds associated with the ARP/CSLFRF award:

- Current Internal Controls and Financial Management Practices of the Town of Bethel (Exhibit A)
- 2 CFR 200.302 Financial management
- 2 CFR 200.303 Internal controls
- All other applicable federal laws and regulations

I, Carl Wilson, Mayor of the Town of Bethel, DO HEREBY CERTIFY that the foregoing is a true and correct copy of the resolution adopted by the Town of Bethel Board of Commissioners at its meeting held on December 2, 2024.

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Mayor

Attest:

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Clerk

## **Exhibit A: Current Internal Controls and Financial Management Practices of the Town of Bethel**

### **Cash Receipts Process**

- When the daily mail delivery arrives, the office manager takes note and makes deposits to the bank on a weekly basis.
- A copy of the deposit slip and bank confirmation is forwarded to the Finance Officer (FO) and Deputy finance officers (DFO).
- The deposits are entered into the computer system by the DFO.
- Reconciliation of cash receipts to the bank statement is done monthly by the CPA and DFO.

### **Cash Disbursement Process**

- Invoices come in through mail or vendor visit; the office manager takes invoices.
- Office manager verifies that the invoice is correct and valid.
- Office manager sends the invoice to FO and/or DFO.
- FO looks over available cash balance, unit's budget, and approves invoices.
- DFO writes out checks and mails them. Two signatures are on each check – Mayor and DFO.
- A copy of the check and invoice information is entered into the computer system.
- Reconciliation of the checks to the bank statement is done monthly by the CPA and DFO.

### **Financial Management Practices**

- All transactions are entered into Southern Software by the DFO and is available monthly.
- The budgetary compliance is tracked using the data from Southern Software.
- ARPA dollars are being tracked in Southern Software by the CPA and FO.



RESOLUTION ADOPTING A RECORD RETENTION POLICY FOR  
DOCUMENTS CREATED OR MAINTAINED PURSUANT TO THE ARP/CSLFRF  
AWARD FOR BETHEL, NORTH CAROLINA

WHEREAS, the Coronavirus Local Fiscal Recovery Funds ("CSLFRF") Award Terms and Conditions and the Compliance and Reporting Guidance set forth the U.S. Department of Treasury's ("Treasury") record retention requirements for the ARP/CSLFRF award; and

WHEREAS, it is the policy of the Town of Bethel to follow Treasury's record retention requirements as it expends CSLFRF pursuant to the APR/CSLFRF award;

NOW THEREFORE, BE IT RESOLVED, that Town of Bethel hereby adopts and enacts the following Records Retention Policy for Documents Created or Maintained Pursuant to the ARP/CSLFRF Award.

Specifically, the Town of Bethel agrees to the following:

- Retain all financial and programmatic records related to the use and expenditure of CSLFRF pursuant to the ARP/CSLFRF award for a period of five (5) years after all CLFRF funds have been expended or returned to Treasury, whichever is later.
- Retain records for real property and equipment acquired with CSLFRF for five years after final disposition.
- Ensure that the financial and programmatic records retained sufficiently evidence compliance with section 603(c) of the Social Security Act "ARPA," Treasury's regulations implementing that section, and guidance issued by Treasury regarding the foregoing.
- Allow the Treasury Office of Inspector General and the Government Accountability Office, or their authorized representatives, the right of right of timely and unrestricted access to any records for the purpose of audits or other investigations.
- If any litigation, claim, or audit is started before the expiration of the 5-year period, the records will be retained until all litigation, claims, or audit findings involving the records have been resolved.

**Covered Records:** For purposes of this policy, records are information, regardless of physical form or characteristics, that are created, received, or retained that evidence the Town of Bethel's expenditure of CSLFRF funds on eligible projects, programs, or activities pursuant to the ARP/CSLFRF award.

Records that shall be retained pursuant to this policy include, but are not limited to, the following:

- Financial statements and accounting records evidencing expenditures of CSLFRF for eligible projects, programs, or activities.
- Documentation of rationale to support a particular expenditure of CSLFRF (e.g., expenditure constitutes a general government service);
- Documentation of administrative costs charged to the ARP/CSLFRF award;
- Procurement documents evidencing the significant history of a procurement, including, at a minimum, the rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for contract cost or price;
- Subaward agreements and documentation of subrecipient monitoring;
- Documentation evidencing compliance with the Uniform Guidance property management standards set forth in 2 C.F.R. §§ 200.310-316 and 200.329;
- Personnel and payroll records for full-time and part-time employees compensated with CSLFRF, including time and effort reports; and
- Indirect cost rate proposals

**Storage:** The Town of Bethel's records must be stored in a safe, secure, and accessible manner. Wherever practicable, such records should be collected, transmitted, and stored in open and machine-readable formats.

**Departmental Responsibilities:** Any department or unit of the Town of Bethel, and its employees, who are responsible for creating or maintaining the covered documents in this policy shall comply with the terms of this policy. Failure to do so may subject the Town of Bethel to civil and/or criminal liability. Any employee who fails to comply with the record retention requirements set forth herein may be subject to disciplinary sanctions, including suspension or termination.

The Bethel Town Manager is responsible for identifying the documents that the Town of Bethel must or should retain and arrange for the proper storage and retrieval of records. Bethel Town Manager shall also ensure that all personnel subject to the terms of this policy are aware of the record retention requirements set forth herein.

**Reporting Policy Violations:** The Town of Bethel is committed to enforcing this policy as it applies to all forms of records. Any employee that suspects the terms of this policy have been violated shall report the incident immediately to that employee's supervisor. If an employee is not comfortable bringing the matter up with the supervisor, the employee may

bring the matter to the attention of the Town Governing Board. The Town of Bethel prohibits, any form of discipline, reprisal, intimidation, or retaliation for reporting incidents of inappropriate conduct of any kind, pursuing any record destruction claim, or cooperating in related investigations.

**Questions About the Policy:** Any questions about this policy should be referred to Bethel Town Manager at 252-818-0891 or [manager@townofbethelnc.com](mailto:manager@townofbethelnc.com), who is in charge of administering, enforcing, and updating this policy.

I, Carl Wilson, Mayor of Town of Bethel, DO HEREBY CERTIFY that the foregoing is a true and correct copy of the resolution adopted by the Bethel Board of Commissioners at its meeting held on December 2, 2024.

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Mayor

Attest:

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Clerk



RESOLUTION ADOPTING A NONDISCRIMINATION POLICY  
FOR BETHEL, NORTH CAROLINA

WHEREAS, the Town of Bethel has received an allocation of funds from the “Coronavirus State Fiscal Recovery Fund” or “Coronavirus Local Fiscal Recovery Fund” (together “CSLFRF funds”), established pursuant to Sections 602 and 603 of the Social Security Act, as added by Section 9901 of the American Rescue Plan Act of 2021, Pub. L. No. 117-2 (the “ARP/CSLFRF award”); and

WHEREAS, CSLFRF funds are subject to the U.S. Department of Treasury (“Treasury”) regulations, including the Final Rule, the Award Terms and Conditions, and the Title VII implementing regulations at 31 C.F.R. Part 22; and

WHEREAS, pursuant to the ARP/CSLFRF Award Terms and Conditions, and as a condition of receiving CSLFRF funds, the Town of Bethel agrees to follow all federal statutes and regulations prohibiting discrimination in its administration of CSLFRF under the terms and conditions of the ARP/CSLFRF award, including, without limitation, the following:

- i. Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq.) and Treasury’s implementing regulations at 31 C.F.R. Part 22, which prohibit discrimination on the basis of race, color, or national origin within programs or activities receiving federal financial assistance;
- ii. The Fair Housing Act, Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§ 3601 et seq.), which prohibits discrimination in housing on the basis of race, color, religion, national origin, sex, familial status, or disability;
- iii. Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794), which prohibits discrimination on the basis of disability under any program or activity receiving Federal financial assistance;
- iv. The Age Discrimination Act of 1975, as amended (42 U.S.C. §§ 6101 et seq.), and Treasury’s implementing regulations at 31 C.F.R. Part 23, which prohibit discrimination on the basis of age in programs or activities receiving federal financial assistance; and
- v. Title II of the Americans with Disabilities Act of 1990, as amended (42 U.S.C. §§ 12101 et seq.), which prohibits discrimination on the basis of disability under programs, activities, and services provided or made available by state and local governments or instrumentalities or agencies thereto.



NOW THEREFORE, BE IT RESOLVED, that the Town of Bethel hereby adopts and enacts the following nondiscrimination policy, which shall apply to the operations of any program, activity, or facility that is supported in whole, or in part, by expenditures CSLFRF pursuant to the ARP/CSLFRF award.

### **Nondiscrimination Policy Statement**

It is the policy of the Town of Bethel to ensure that no person shall, on the ground of race, color, national origin (including limited English Proficiency), familial status, sex, age, or disability, be excluded from participation in, be denied the benefits of, or be otherwise subject to discrimination under any program or activity administered by the Town of Bethel, including programs or activities that are funded in whole or part, with Coronavirus State and Local Fiscal Recovery Funds ("CSLFRF"), which the Town of Bethel received from the U.S. Department of Treasury ("Treasury") pursuant to Sections 602 and 603 of the Social Security Act, as added by Section 9901 of the American Rescue Plan Act of 2021, Pub. L. No. 117-2 (herein the "ARP/CSLFRF award").

#### **I. Governing Statutory & Regulatory Authorities**

As required by the CSLFRF Award Terms and Conditions, the Town of Bethel shall ensure that each "activity," "facility," or "program"<sup>1</sup> that is funded in whole, or in part, with CSLFRF and administered under the ARP/CSLFRF award, will be facilitated, operated, or conducted in compliance with the following federal statutes and federal regulations prohibiting discrimination. These include, but are not limited to, the following:

- i. Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq.) and Treasury's implementing regulations at 31 C.F.R. Part 22, which prohibit discrimination on the basis of race, color, or national origin under programs or activities receiving federal financial assistance;
- ii. The Fair Housing Act, Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§ 3601 et seq.), which prohibits discrimination in housing on the basis of race, color, religion, national origin, sex, familial status, or disability;
- iii. Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794), which prohibits discrimination on the basis of disability under any program or activity receiving federal financial assistance;

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<sup>1</sup> 22 C.F.R. § 22.3 defines "program" and "activity" as all operations of an entity, including local governments, that receive Federal financial assistance, and the departments, agencies, or special purpose districts of the local governments to which Federal financial assistance is distributed. "Federal financial assistance" includes, among other things, grants and loans of federal funds. "Facility" includes all or any part of structures, equipment, or other real or personal property or interests therein, and the provision of facilities includes the construction, expansion, renovation, remodeling, alteration, or acquisition of facilities.

- iv. The Age Discrimination Act of 1975, as amended (42 U.S.C. §§ 6101 et seq.), and Treasury's implementing regulations at 31 C.F.R. Part 23, which prohibit discrimination on the basis of age within programs or activities receiving federal financial assistance; and
- v. Title II of the Americans with Disabilities Act of 1990, as amended (42 U.S.C. §§ 12101 et seq.), which prohibits discrimination on the basis of disability under programs, activities, and services provided or made available by state and local governments or instrumentalities or agencies thereto.

## **II. Discriminatory Practices Prohibited in the Administration of the ARP/CSLFRF Award**

To ensure compliance with Title VII of the Civil Rights Act of 1964, and Title 31 Code of Federal Regulations, Part 22, the Civil Rights Restoration Act of 1987, and other pertinent nondiscrimination authorities, the Town of Bethel shall prohibit, at a minimum, the following practices in its administration of CSLFRF pursuant to the ARP/CSLFRF award:

1. Denying to a person any service, financial aid, or other program benefit without good cause;
2. Providing to a person any service, financial aid, or another benefit which is different in quantity or quality, or is provided in a different manner, from that provided to others under the program.
3. Subjecting a person to segregation or separate treatment in any matter related to the receipt of any service, financial aid, or other benefit under the program;
4. Restricting a person in the enjoyment of any advantages, privileges, or other benefits enjoyed by others receiving any service, financial aid, or other benefit under the program;
5. Treating a person differently from others in determining whether that person satisfies any admission, enrollment, quota, eligibility, membership, or other requirement or condition which persons must meet to be provided any service, financial aid, or other benefit provided under the program;
6. Implementing different standards, criteria, or other requirements for admission, enrollment, or participation in planning, advisory, contractual, or other integral activities to the program;
7. Adopting methods of administration which, directly or through contractual relationships, would defeat or substantially impair the accomplishment of effective nondiscrimination;
8. Selecting a site or location of facilities with the purpose or effect of excluding persons from, denying them the benefits of, subjecting them to discrimination, or with the purpose or effect of defeating or substantially impairing the accomplishment of the objectives of Title VI or related acts and regulations;



9. Discriminating against any person, either directly or through a contractual agreement, in any employment resulting from the program, a primary objective of which is to provide employment;
10. Committing acts of intimidation or retaliation, including threatening, coercing, or discriminating against any individual for the purpose of interfering with any right or privilege secured by any pertinent nondiscrimination law, or because an individual made a complaint, testified, assisted, or participated in an investigation, proceeding, or hearing.

### **III. Reporting & Enforcement**

1. The Town of Bethel shall cooperate in any enforcement or compliance review activities by the Department of the Treasury. Enforcement may include investigation, arbitration, mediation, litigation, and monitoring of any settlement agreements that may result from these actions. The Town of Bethel shall comply with information requests, on-site compliance reviews, and reporting requirements.
2. The Town of Bethel shall maintain a complaint log and inform the Treasury of any complaints of discrimination on the grounds of race, color, or national origin (including limited English proficiency) covered by Title VI of the Civil Rights Act of 1964 and implementing regulations and provide, upon request, a list of all such reviews or proceedings based on the complaint, whether pending or completed, including the outcome. The Town of Bethel shall inform the Treasury if it has received no complaints under Title VI.
3. Any person who believes they have been aggrieved by a discriminatory practice under Title VI has a right to file a formal complaint with the Treasury. Any such complaint must be in writing and filed with the Treasury's Title VI Coordinator within one hundred eighty (180) days following the date of the alleged discriminatory occurrence.
4. Any person who believes that because of that person's race, color, national origin, limited English proficiency, familial status, sex, age, religion, or disability that he/she/they have been discriminated against or unfairly treated by the Town of Bethel in violation of this policy should contact the following office within 180 days from the date of the alleged discriminatory occurrence:

Office of the Bethel Town Manager  
141 West Railroad St  
Bethel, North Carolina 27812

I, Carl Wilson, Mayor of the Town of Bethel, DO HEREBY CERTIFY that the foregoing is a true and correct copy of the resolution adopted by the Bethel Board of Commissioners at its meeting held on December 2, 2024.

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Mayor

Attest:

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Clerk



RESOLUTION ADOPTING A CONFLICT OF INTEREST POLICY  
APPLICABLE TO CONTRACTS AND SUBAWARDS OF BETHEL, NORTH CAROLINA  
SUPPORTED BY FEDERAL FINANCIAL ASSISTANCE

WHEREAS, the Town of Bethel desires to be compliant with adopting a Conflict of Interest Policy applicable to contracts and subawards supported by Federal Financial Assistance;

NOW THEREFORE, BE IT RESOLVED, that the Town of Bethel hereby adopts and enacts the following Conflict of Interest Policy Applicable to Contracts and Subawards of Town of Bethel Supported by Federal Financial Assistance.

**I. Scope of Policy**

- a. Purpose of Policy. This Conflict of Interest Policy ("*Policy*") establishes conflict of interest standards that (1) apply when the Town of Bethel ("*Unit*") enters into a Contract (as defined in Section II hereof) or makes a Subaward (as defined in Section II hereof), and (2) meet or exceed the requirements of North Carolina law and 2 C.F.R. § 200.318(c).
- b. Application of Policy. This Policy shall apply when the Unit (1) enters into a Contract to be funded, in part or in whole, by Federal Financial Assistance to which 2 C.F.R. § 200.318(c) applies, or (2) makes any Subaward to be funded by Federal Financial Assistance to which 2 C.F.R. § 200.318(c) applies. If a federal statute, regulation, or the terms of a financial assistance agreement applicable to a particular form of Federal Financial Assistance conflicts with any provision of this Policy, such federal statute, regulation, or terms of the financial assistance agreement shall govern.

## II. Definitions

Capitalized terms used in this Policy shall have the meanings ascribed thereto in this Section II: Any capitalized term used in this Policy but not defined in this Section II shall have the meaning set forth in 2 C.F.R. § 200.1.

- a. "*COI Point of Contact*" means the individual identified in Section III(a) of this Policy.
- b. "*Contract*" means, for the purpose of Federal Financial Assistance, a legal instrument by which the Unit purchases property or services needed to carry out a program or project under a Federal award.
- c. "*Contractor*" means an entity or individual that receives a Contract.
- d. "*Covered Individual*" means a Public Officer, employee, or agent of the Unit.
- e. "*Covered Nonprofit Organization*" means a nonprofit corporation, organization, or association, incorporated or otherwise, that is organized or operating in the State of North Carolina primarily for religious, charitable, scientific, literary, public health and safety, or educational purposes, excluding any board, entity, or other organization created by the State of North Carolina or any political subdivision of the State (including the Unit).
- f. "*Direct Benefit*" means, with respect to a Public Officer or employee of the Unit, or the spouse of any such Public Officer or employee, (i) having a ten percent (10%) ownership interest or other interest in a Contract or Subaward; (ii) deriving any income or commission directly from a Contract or Subaward; or (iii) acquiring property under a Contract or Subaward.
- g. "*Federal Financial Assistance*" means Federal financial assistance that the Unit receives or administers in the form of grants, cooperative agreements, non-cash contributions or donations of property (including donated surplus property), direct appropriations, food commodities, and other Federal financial assistance (except that the term does not include loans, loan guarantees, interest subsidies, or insurance).
- h. "*Governing Board*" means the Bethel Board of Commissioners of the Unit.
- i. "*Immediate Family Member*" means, with respect to any Covered Individual, (i) a spouse, and parents thereof, (ii) a child, and parent thereof, (iii) a parent, and spouse thereof, (iv) a sibling, and spouse thereof, (v) a grandparent and grandchild, and spouses thereof, (vi) domestic partners and parents thereof,

including domestic partners of any individual in (ii) through (v) of this definition; and (vii) any individual related by blood or affinity whose close association with the Covered Individual is the equivalent of a family relationship.

- j. *"Involved in Making or Administering"* means (i) with respect to a Public Official or employee, (a) overseeing the performance of a Contract or Subaward or having authority to make decisions regarding a Contract or Subaward or to interpret a Contract or Subaward, or (b) participating in the development of specifications or terms or in the preparation or award of a Contract or Subaward, (ii) only with respect to a Public Official, being a member of a board, commission, or other body of which the Public Official is a member, taking action on the Contract or Subaward, whether or not the Public Official actually participates in that action.
- k. *"Pass-Through Entity"* means a non-Federal entity that provides a Subaward to a Subrecipient to carry out part of a Federal program.
- l. *"Public Officer"* means an individual who is elected or appointed to serve or represent the Unit (including, without limitation, any member of the Governing Board), other than an employee or independent contractor of the Unit.
- m. *"Recipient"* means an entity, usually but not limited to a non-Federal entity, that receives a Federal award directly from a Federal awarding agency. The term does not include Subrecipients or individuals that are beneficiaries of the award.
- n. *"Related Party"* means (i) an Immediate Family Member of a Covered Individual, (ii) a partner of a Covered Individual, or (iii) a current or potential employer (other than the Unit) of a Covered Individual, of a partner of a Covered Individual, or of an Immediate Family Member of a Covered Individual.
- o. *"Subaward"* means an award provided by a Pass-Through Entity to carry out part of a Federal award received by the Pass-Through Entity. It does not include payments to a contractor or payments to a contractor or payments to an individual that is a beneficiary of a Federal program.
- p. *"Subcontract"* means any agreement entered into by a Subcontractor to furnish supplies or services for the performance of a Contract or a Subcontract. It



includes, but is not limited to, purchase orders, and changes and modifications to purchase orders.

- q. “*Subcontractor*” means an entity that receives a Subcontract.
- r. “*Subrecipient*” means an entity, usually but not limited to a non-Federal entity, that receives a subaward from a Pass-Through Entity to carry out part of a Federal award; but does not include an individual that is a beneficiary of such award. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency.
- s. “*Unit*” has the meaning specified in Section I hereof.

### **III. COI Point of Contact.**

- a. Appointment of COI Point of Contact. Bethel’s Town Manager, an employer of the Unit, shall have primary responsibility for managing the disclosure and resolution of potential or actual conflicts of interest arising under this Policy. In the event that the Town Manager is unable to serve in such capacity, Bethel’s Town Clerk shall assume responsibility for managing the disclosure and resolution of conflicts of interest arising under this Policy. The individual with responsibility for managing the disclosure and resolution of potential or actual conflicts of interest under this Section III(a) shall be known as the “*COI Point of Contact*”.
- b. Distribution of Policy. The COI Point of Contact shall ensure that each Covered Individual receives a copy of this Policy.

### **IV. Conflict of Interest Standards in Contracts and Subawards**

- a. North Carolina Law. North Carolina law restricts the behavior of Public Officials and employees of the Unit involved in contracting on behalf of the Unit. The Unit shall conduct the selection, award, and administration of Contracts and Subawards in accordance with the prohibitions imposed by the North Carolina General Statutes and restated in this Section III.
  - i. G.S. § 14-234(a)(1). A Public Officer or employee of the Unit Involved in Making or Administering a Contract or Subaward on behalf of the Unit shall not derive a Direct Benefit from such a Contract or Subaward
  - ii. G.S. § 14-234(a)(3). No Public Officer or employee of the Unit may solicit or receive any gift, favor, reward, service, or promise of reward,



including but not limited to a promise of future employment, in exchange for recommending, influencing, or attempting to influence the award of a Contract or Subaward by the Unit.

- iii. G.S. § 14-234.3. If a member of the Governing Board of the Unit serves as a director, officer, or governing board member of a Covered Nonprofit Organization, such member shall not (1) deliberate or vote on a Contract or Subaward between the Unit and the Covered Nonprofit Corporation, (2) attempt to influence any other person who deliberates or votes on a Contract or Subaward between the Unit and the Covered Nonprofit Corporation, or (3) solicit or receive any gift, favor, reward, service, or promise of future employment, in exchange for recommending or attempting to influence the award of a Contract or Subaward to the Covered Nonprofit Organization
- iv. G.S. § 14-234.1. A Public Officer or employee of the Unit shall not, in contemplation of official action by the Public Officer or employee, or in reliance on information which was made known to the public official or employee and which has not been made public, (1) acquire a pecuniary interest in any property, transaction, or enterprise or gain any pecuniary benefit which may be affected by such information or other information, or (2) intentionally aid another in violating the provisions of this section.

b. Federal Standards.

- i. Prohibited Conflicts of Interest in Contracting. Without limiting any specific prohibition set forth in Section IV(a), a Covered Individual may not participate in the selection, award, or administration of a Contract or Subaward if such Covered Individual has a real or apparent conflict of interest.

- 1. Real Conflict of Interest. A real conflict of interest shall exist when the Covered Individual or any Related Party has a financial or other interest in or a tangible personal benefit from a firm considered for a Contract or Subaward. Exhibit A attached hereto provides a non-exhaustive list of examples of (i) financial or other interests in a firm considered for a Contract or Subaward, and (ii) tangible personal benefits from a firm considered for a Contract or Subaward.

2. Apparent Conflict of Interest. An apparent conflict of interest shall exist where a real conflict of interest may not exist under Section IV(b)(i)(1), but where a reasonable person with knowledge of the relevant facts would find that an existing situation or relationship creates the appearance that a Covered Individual or any Related Party has a financial or other interest in or a tangible personal benefit from a firm considered for a Contract or Subaward.

- ii. Identification and Management of Conflicts of Interest.

1. Duty to Disclose and Disclosure Forms

- a. Each Covered Individual expected to be or actually involved in the selection, award, or administration of a Contract or Subaward has an ongoing duty to disclose to the COI Point of Contact potential real or apparent conflicts of interest arising under this Policy.
- b. Prior to the Unit's award of a Contract or Subaward, the COI Point of Contact shall advise Covered Individuals expected to be involved in the selection, award, or administration of the Contract or Subaward of such duty.
- c. If the value of a proposed Contract or Subaward exceeds \$250,000, the COI Point of Contact shall collect a Conflict of Interest Disclosure Form contained in Exhibit C (for Contracts) and Exhibit E (for Subawards) from each Covered Individual and file such Conflict of Interest Disclosure Form in records of the Unit.

2. Identification Prior to Award of Contract or Subaward.

- a. Prior to the Unit's award of a Contract or Subaward, the COI Point of Contact shall complete the appropriate Compliance Checklist contained in Exhibit B (for Contracts) and Exhibit D (for Subawards) attached hereto and file such Compliance Checklist in the records of the Unit.

3. Management Prior to Award of Contract or Subaward

- a. If, after completing the Compliance Checklist, the COI Point of Contact identifies a potential real or apparent conflict of interest relating to a proposed Contract or Subaward, the COI Point of Contact shall disclose such finding in writing to the Town Attorney and to each member of the Governing Board. If the Governing Board desires to enter into the proposed Contract or Subaward despite the identification by the COI Point of Contact of a potential real or apparent conflict of interest, it may either:
    - i. accept the finding of the COI Point of Contact and direct the COI Point of Contact to obtain authorization to enter into the Contract or Subaward from (a) if Unit is a Recipient of Federal Financial Assistance, the Federal awarding agency with appropriate mitigation measures, or (b) if Unit is a Subrecipient of Federal Financial Assistance, from the Pass-Through Entity that provided a Subaward to Unit; or
    - ii. reject the finding of the COI Point of Contact and enter into the Contract or Subaward. In rejecting any finding of the COI Point of Contact, the Governing Board shall in writing document a justification supporting such rejection.
  - b. If the COI Point of Contact does not identify a potential real or apparent conflict of interest relating to a proposed Contract or Subaward, the Unit may enter into the Contract or Subaward in accordance with the Unit's purchasing or subaward policy.
4. Identification After Award of Contract or Subaward.
- a. If the COI Point of Contact discovers that a real or apparent conflict of interest has arisen after the Unit has entered into a Contract or Subaward, the COI Point of Contact shall, as soon as possible, disclose such finding to the Town Attorney and to each member of the Governing Board. Upon discovery of such a real or apparent conflict of interest, the Unit shall cease all



payments under the relevant Contract or Subaward until the conflict of interest has been resolved.

5. Management After Award of Contract or Subaward.

- a. Following the receipt of such disclosure of a potential real or apparent conflict of interest pursuant to Section IV(b)(ii)(4), the Governing Board may reject the finding of the COI Point of Contact by documenting in writing a justification supporting such rejection. If the Governing Board fails to reject the finding of the COI Point of Contact within 15 days of receipt, the COI Point of Contact shall:
  - i. if Unit is a Recipient of Federal Financial Assistance funding the Contract or Subaward, disclose the conflict to the Federal awarding agency providing such Federal Financial Assistance in accordance with 2 C.F.R. § 200.112 and/or applicable regulations of the agency, or
  - ii. if Unit is a Subrecipient of Federal Financial Assistance, disclose the conflict to the Pass-Through Entity providing a Subaward to Unit in accordance with 2 C.F.R. § 200.112 and applicable regulations of the Federal awarding agency and the Pass-Through Entity.



## **V. Oversight of Subrecipient's Conflict of Interest Standards**

- a. **Subrecipients of Unit Must Adopt Conflict of Interest Policy.** Prior to the Unit's execution of any Subaward for which the Unit serves as a Pass-Through Entity, the COI Point of Contact shall ensure that the proposed Subrecipient of Federal Financial Assistance has adopted a conflict of interest policy that satisfies the requirements of 2 C.F.R. § 200.318(c)(1), 2 C.F.R. § 200.318(c)(2), and all other applicable federal regulations.
- b. **Obligation to Disclose Subrecipient Conflicts of Interest.** The COI Point of Contact shall ensure that the legal agreement under which the Unit makes a Subaward to a Subrecipient shall require such Subrecipient to disclose to the COI Point of Contact any potential real or apparent conflicts of interest that the Subrecipient identifies. Upon receipt of such disclosure, the COI Point of Contact shall disclose such information to the Federal awarding agency that funded the Subaward in accordance with that agency's disclosure policy.

## **VI. Gift Standards**

- a. **Federal Standard.** Subject to the exceptions set forth in Section VI(b), a Covered Individual may not solicit or accept gratuities, favors, or anything of monetary value from a Contractor or a Subcontractor.
- b. **Exception.** Notwithstanding Section VI(a), a Covered Individual may accept an unsolicited gift from a Contractor or Subcontractor of one or more types specified below if the gift has an aggregate market value of \$20 or less per source per occasion, provided that the aggregate market value of all gifts received by the Covered Individual pursuant to this Section VI(b) does not exceed \$50 in a calendar year:
  - i. honorariums for participating in meetings;
  - ii. advertising items or souvenirs of nominal value; or
  - iii. meals furnished at banquets.
- c. **Internal Reporting.** A Covered Individual shall report any gift accepted under Section VI(b) to the COI Point of Contact. If required by regulation of a Federal awarding agency, the COI Point of Contact shall report such gifts to the Federal awarding agency or a Pass-Through Entity for which the Unit is a Subrecipient.

## VII. Violations of Policy

- a. Disciplinary Actions for Covered Individuals. Any Covered Individual that fails to disclose a real, apparent, or potential real or apparent conflict of interest arising with respect to the Covered Individual or Related Party may be subject to disciplinary action, including, but not limited to, an employee's termination or suspension of employment with or without pay, the consideration or adoption of a resolution of censure of a Public Official by the Governing Board, or termination of an agent's contract with the Unit.
- b. Disciplinary Actions for Contractors and Subcontractors. The Unit shall terminate any Contract with a Contractor or Subcontractor that violates any provision of this Policy.
- c. Protections for Whistleblowers. In accordance with 41 U.S.C. § 4712, the Unit shall not discharge, demote, or otherwise discriminate against an employee in reprisal for disclosing to any of the list of persons or entities provided below, information that the employee reasonably believes is evidence of gross mismanagement of a federal contract or grant, a gross waste of federal funds, an abuse of authority relating to a federal contract or grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a federal contract (including the competition for or negotiation of a contract) or grant: (i) a member of Congress or a representative of a committee of Congress; (ii) an Inspector General; (iii) the Government Accountability Office; (iv) a Treasury or other federal agency employee responsible for grant oversight or management; (v) an authorized official of the Department of Justice or other law enforcement agency; (vi) a court or grand jury; or (vii) a management official or other employee of the Unit, a Contractor, or Subcontractor who has the responsibility to investigate, discover, or address misconduct.

I, Carl Wilson, Mayor of the Town of Bethel, DO HEREBY CERTIFY that the foregoing is a true and correct copy of the resolution adopted by the Bethel Board of Commissioners at its meeting held on December 2, 2024.

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Mayor

Attest:

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Clerk



**EXHIBIT A****Examples**

<b><i>Potential Examples of a “Financial or Other Interest” in a Firm or Organization Considered for a Contract or Subaward</i></b>	<b><i>Potential Examples of a “Tangible Personal Benefit” From a Firm or Organization Considered for a Contract or Subaward</i></b>
<p>Direct or indirect equity interest in a firm or organization considered for a Contract or Subaward, which may include:</p> <ul style="list-style-type: none"> <li>- Stock in a corporation.</li> <li>- Membership interest in a limited liability company.</li> <li>- Partnership interest in a general or limited partnership.</li> <li>- Any right to control the firm or organization’s affairs. For example, a controlling equity interest in an entity that controls or has the right to control a firm considered for a contract.</li> <li>- Option to purchase any equity interest in a firm or organization.</li> </ul>	<p>Opportunity to be employed by the firm considered for a contract, an affiliate of that firm, or any other firm with a relationship with the firm considered for a Contract.</p> <p>A position as a director or officer of the firm or organization, even if uncompensated.</p>
<p>Holder of any debt owed by a firm considered for a Contract or Subaward, which may include:</p> <ul style="list-style-type: none"> <li>- Secured debt (e.g., debt backed by an asset of the firm (like a firm’s building or equipment))</li> <li>- Unsecured debt (e.g., a promissory note evidencing a promise to repay a loan). <ul style="list-style-type: none"> <li>o Holder of a judgment against the firm.</li> </ul> </li> </ul>	<p>A referral of business from a firm considered for a Contract or Subaward.</p>
<p>Supplier or contractor to a firm or organization considered for a Contract or Subaward.</p>	<p>Political or social influence (e.g., a promise of appointment to a local office or position on a public board or private board).</p>

RESOLUTION ADOPTING A POLICY FOR ALLOWABLE COSTS  
AND COST PRINCIPLES FOR EXPENDITURE OF AMERICAN RESCUE PLAN ACT  
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS  
FOR BETHEL, NORTH CAROLINA

WHEREAS, the Town of Bethel, has received an allocation of funds from the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF); and

WHEREAS, the funds may be used for projects within these categories, to the extent authorized by state law:

1. Support COVID-19 public health expenditures, by funding COVID-19 mitigation and prevention efforts, medical expenses, behavioral healthcare, preventing and responding to violence, and certain public health and safety staff;
2. Address negative economic impacts caused by the public health emergency, including economic harms to households, small businesses, non-profits, impacted industries, and the public sector;
3. Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
4. Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors; and,
5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet.

WHEREAS, the ARP/CSLFRF are subject to the provisions of the federal Uniform Grant Guidance, 2 CFR Sect. 200 (UG), as provided in the Assistance Listing; and

WHEREAS, the Compliance and Reporting Guidance for the State and Local Fiscal Recovery Funds provides, in relevant part:

**Allowable Costs/Cost Principles.** As outlined in the Uniform Guidance at 2 CFR Part 200, Subpart E regarding Cost Principles, allowable costs are based on the premise that a recipient is responsible for the effective administration of Federal awards, application of sound management practices, and administration of Federal



funds in a manner consistent with the program objectives and terms and conditions of the award. Recipients must implement robust internal controls and effective monitoring to ensure compliance with the Cost Principles, which are important for building trust and accountability.

ARP/CSLFRF Funds may be, but are not required to be, used along with other funding sources for a given project. Note that ARP/CSLFRF Funds may not be used for a non-Federal cost share or match where prohibited by other Federal programs, e.g., funds may not be used for the State share for Medicaid.

Treasury's Interim Final Rule and guidance and the Uniform Guidance outline the types of costs that are allowable, including certain audit costs. For example, per 2 CFR 200.425, a reasonably proportionate share of the costs of audits required by the Single Audit Act Amendments of 1996 are allowable; however, costs for audits that were not performed in accordance with 2 CFR Part 200, Subpart F are not allowable. Please see 2 CFR Part 200, Subpart E regarding the Cost Principles for more information.

- a. Administrative costs: Recipients may use funds for administering the SLFRF program, including costs of consultants to support effective management and oversight, including consultation for ensuring compliance with legal, regulatory, and other requirements. Further, costs must be reasonable and allocable as outlined in 2 CFR 200.404 and 2 CFR 200.405. Pursuant to the ARP/CSLFRF Award Terms and Conditions, recipients are permitted to charge both direct and indirect costs to their SLFRF award as administrative costs. Direct costs are those that are identified specifically as costs of implementing the ARP/CSLFRF program objectives, such as contract support, materials, and supplies for a project. Indirect costs are general overhead costs of an organization where a portion of such costs are allocable to the ARP/CSLFRF award such as the cost of facilities or administrative functions like a director's office. Each category of cost should be treated consistently in like circumstances as direct or indirect, and recipients may not charge the same administrative costs to both direct and indirect cost categories, or to other programs. If a recipient has a current Negotiated Indirect Costs Rate Agreement (NICRA) established with a Federal cognizant agency responsible for reviewing, negotiating, and approving cost allocation plans or indirect cost proposals, then the recipient may use its current NICRA. Alternatively, if the recipient does not have a NICRA, the recipient may elect to use the de minimis rate of 10 percent of the modified total direct costs pursuant to 2 CFR 200.414(f).
- b. Salaries and Expenses: In general, certain employees' wages, salaries, and covered benefits are an eligible use of ARP/CSLFRF award funds; and



WHEREAS, Subpart E of the UG dictates allowable costs and cost principles for expenditure of ARP/CSLFRF funds; and

WHEREAS, Subpart E of the UG (specifically, 200.400) states that:

The application of these cost principles is based on the fundamental premises that:

- (a) The non-Federal entity is responsible for the efficient and effective administration of the Federal award through the application of sound management practices.
- (b) The non-Federal entity assumes responsibility for administering Federal funds in a manner consistent with underlying agreements, program objectives, and the terms and conditions of the Federal award.
- (c) The non-Federal entity, in recognition of its own unique combination of staff, facilities, and experience, has the primary responsibility for employing whatever form of sound organization and management techniques may be necessary in order to assure proper and efficient administration of the Federal award.
- (d) The application of these cost principles should require no significant changes in the internal accounting policies and practices of the non-Federal entity. However, the accounting practices of the non-Federal entity must be consistent with these cost principles and support the accumulation of costs as required by the principles and must provide for adequate documentation to support costs charged to the Federal award.
- (e) In reviewing, negotiating and approving cost allocation plans or indirect cost proposals, the cognizant agency for indirect costs should generally assure that the non-Federal entity is applying these cost accounting principles on a consistent basis during their review and negotiation of indirect cost proposals. Where wide variations exist in the treatment of a given cost item by the non-Federal entity, the reasonableness and equity of such treatments should be fully considered.
- (f) For non-Federal entities that educate and engage students in research, the dual role of students as both trainees and employees (including pre- and post-doctoral staff) contributing to the completion of Federal awards for research must be recognized in the application of these principles.
- (g) The non-Federal entity may not earn or keep any profit resulting from Federal financial assistance, unless explicitly authorized by the terms and conditions of the Federal award;

NOW THEREFORE, BE IT RESOLVED, that the Town of Bethel hereby adopts and enacts the following UG Allowable Costs and Cost Principles Policy for the expenditure of ARP/CSLFRF funds.

## **Town of Bethel Allowable Costs and Costs Principles Policy**

### **I. ALLOWABLE COSTS AND COSTS PRINCIPLES POLICY OVERVIEW**

Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, commonly called Uniform Guidance (UG), specifically Subpart E, defines those items of cost that are allowable, and which are unallowable. The tests of allowability under these principles are: (a) the costs must be reasonable; (b) they must be allocable to eligible projects under the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF); (c) they must be given consistent treatment through application of those generally accepted accounting principles appropriate to the circumstances; and (d) they must conform to any limitations or exclusions set forth in these principles or in the ARP/CSLFRF grant award as to types or amounts of cost items. Unallowable items fall into two categories: expenses which are by their nature unallowable (e.g., alcohol), and unallowable activities (e.g., fund raising). Town of Bethel shall adhere to all applicable cost principles governing the use of federal grants. This policy addresses the proper classification of both direct and indirect charges to ARP/CSLFRF funded projects and enacts procedures to ensure that proposed and actual expenditures are consistent with the ARP/CSLFRF grant award terms and all applicable federal regulations in the UG.

Responsibility for following these guidelines lies with the Bethel Town Manager, who is charged with the administration and financial oversight of the ARP/CSLFRF. Further, all local government employees and officials who are involved in obligating, administering, expending, or monitoring ARP/CSLFRF grant funded projects should be well versed with the categories of costs that are generally allowable and unallowable. Questions on the allowability of costs should be directed to the Bethel Town Manager. As questions on allowability of certain costs may require interpretation and judgment, local government personnel are encouraged to ask for assistance in making those determinations.

### **II. GENERAL COST ALLOWABILITY CRITERIA**

All costs expended using ARP/CSLFRF funds must meet the following general criteria:

#### **1. Be necessary and reasonable for the proper and efficient performance and administration of the grant program.**

A cost must be *necessary* to achieve a project object. When determining whether a cost is necessary, consideration may be given to:

- Whether the cost is needed for the proper and efficient performance of the grant project.
- Whether the cost is identified in the approved project budget or application.



- Whether the cost aligns with identified needs based on results and findings from a needs assessment.
- Whether the cost addresses project goals and objectives and is based on program data.

A cost is *reasonable* if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision to incur the cost was made. For example, reasonable means that sound business practices were followed, and purchases were comparable to market prices. When determining reasonableness of a cost, consideration must be given to:

- Whether the cost is a type generally recognized as ordinary and necessary for the operation of the Town of Bethel or the proper and efficient performance of the federal award.
- The restraints or requirements imposed by factors, such as: sound business practices; arm's-length bargaining; federal, state, and other laws and regulations; and terms and conditions of the ARP/CSLFRF award.
- Market prices for comparable goods or services for the geographic area.
- Whether individuals concerned acted with prudence in the circumstances considering their responsibilities to Town of Bethel, its employees, the public at large, and the federal government.
- Whether Town of Bethel significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the ARP/CSLFRF award's cost.

- 2. Be allocable to the ARP/CSLFRF federal award.** A cost is allocable to the ARP/CSLFRF award if the goods or services involved are chargeable or assignable to the ARP/CSLFRF award in accordance with the relative benefit received. This means that the ARP/CSLFRF grant program derived a benefit in proportion to the funds charged to the program. *For example, if 50 percent of a local government program officer's salary is paid with grant funds, then the local government must document that the program officer spent at least 50 percent of his/her time on the grant program.*

If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit. If a cost benefits two or more projects or activities in proportions that cannot be determined because of the interrelationship of the work involved, then the costs may be allocated or transferred to benefitted projects on any reasonable documented basis. Where the purchase of equipment or other capital asset is specifically authorized by the ARP/CSLFRF, the costs are assignable to the Federal award regardless of the use that may be made of the equipment or other capital asset involved when no longer needed for the



purpose for which it was originally required.

3. **Be authorized and not prohibited under state or local laws or regulations.**
4. **Conform to any limitations or exclusions set forth in the principles, federal laws, ARP/CSLFRF award terms, and other governing regulations as to types or amounts of cost items.**
5. **Be consistent with policies, regulations, and procedures that apply uniformly to both the ARP/CSLFRF federal award and other activities of Town of Bethel.**
6. **Be accorded consistent treatment.** A cost MAY NOT be assigned to a federal award as a direct cost and also be charged to a federal award as an indirect cost. And a cost must be treated consistently for both federal award and non-federal award expenditures.
7. **Be determined in accordance with generally accepted accounting principles (GAAP), unless provided otherwise in the UGG.**
8. **Be net of all applicable credits.** The term “applicable credits” refers to those receipts or reduction of expenditures that operate to offset or reduce expense items allocable to the federal award. Typical examples of such transactions are purchase discounts; rebates or allowances; recoveries or indemnities on losses; and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to and received by the local government related to the federal award, they shall be credited to the ARP/CSLFRF award, either as a cost reduction or a cash refund, as appropriate and consistent with the award terms.
9. **Be adequately documented.**

### **III. SELECTED ITEMS OF COST**

The UGG examines the allowability of fifty-five (55) specific cost items (commonly referred to as Selected Items of Cost) at 2 CFR § 200.420-.475.

The Bethel Town Manager is responsible for determining cost allowability must be familiar with the Selected Items of Cost. The Town of Bethel must follow the applicable regulations when charging these specific expenditures to the ARP/CSLFRF grant. The Bethel Town Manager will check costs against the selected items of cost requirements to ensure the cost is allowable and that all process and documentation requirements are followed. In addition, State laws, Town of Bethel regulations, and program-specific rules may deem a cost as

unallowable, and Bethel Town Manager personnel must follow those non-federal rules as well.

Exhibit A identifies and summarizes the Selected Items of Cost.

#### **IV. DIRECT AND INDIRECT COSTS**

Allowable and allocable costs must be appropriately classified as direct or indirect charges. It is essential that each item of cost be treated consistently in like circumstances either as a direct or an indirect cost.

*Direct costs* are expenses that are specifically associated with a particular ARP/CSLFRF-eligible project and that can be directly assigned to such activities relatively easily with a high degree of accuracy. Common examples of direct costs include salary and fringe benefits of personnel directly involved in undertaking an eligible project, equipment and supplies for the project, subcontracted service provider, or other materials consumed or expended in the performance of a grant-eligible project.

*Indirect costs* are (1) costs incurred for a common or joint purpose benefitting more than one ARP/CSLFRF-eligible project, and (2) not readily assignable to the project specifically benefited, without effort disproportionate to the results achieved. They are expenses that benefit more than one project or even more than one federal grant. Common examples of indirect costs include utilities, local telephone charges, shared office supplies, administrative or secretarial salaries.

For indirect costs, the Town of Bethel may charge a 10 percent de minimis rate of modified total direct costs (MTDC). According to UGG Section 200.68 MTDC means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$25,000 of each subaward (regardless of the period of performance the subawards under the award). MTDC EXCLUDES equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$25,000.

#### **V. SPECIAL PROVISIONS FOR STATE AND LOCAL GOVERNMENTS**

There are some special provisions of the UG that apply only to states, local governments, and Indian Tribes.

##### **§ 200.444 General costs of government.**

(a) For states, local governments, and Indian Tribes, the general costs of government are unallowable (except as provided in § 200.475). Unallowable costs include:

(1) Salaries and expenses of the Office of the Governor of a state or the chief executive of a local government or the chief executive of an Indian tribe;



(2) Salaries and other expenses of a state legislature, tribal council, or similar local governmental body, such as a county supervisor, city council, school board, etc., whether incurred for purposes of legislation or executive direction;

(3) Costs of the judicial branch of a government;

(4) Costs of prosecutorial activities unless treated as a direct cost to a specific program if authorized by statute or regulation (however, this does not preclude the allowability of other legal activities of the Attorney General as described in § 200.435); and

(5) Costs of other general types of government services normally provided to the general public, such as fire and police, unless provided for as a direct cost under a program statute or regulation.

(b) For Indian tribes and Councils of Governments (COGs) (see definition for *Local government* in § 200.1 of this part), up to 50% of salaries and expenses directly attributable to managing and operating Federal programs by the chief executive and his or her staff can be included in the indirect cost calculation without documentation.

**§ 200.416 Cost allocation plans and indirect cost proposals.**

(a) For states, local governments and Indian tribes, certain services, such as motor pools, computer centers, purchasing, accounting, etc., are provided to operating agencies on a centralized basis. Since Federal awards are performed within the individual operating agencies, there needs to be a process whereby these central service costs can be identified and assigned to benefitted activities on a reasonable and consistent basis. The central service cost allocation plan provides that process.

(b) Individual operating agencies (governmental department or agency), normally charge Federal awards for indirect costs through an indirect cost rate. A separate indirect cost rate(s) proposal for each operating agency is usually necessary to claim indirect costs under Federal awards. Indirect costs include:

(1) The indirect costs originating in each department or agency of the governmental unit carrying out Federal awards and

(2) The costs of central governmental services distributed through the central service cost allocation plan and not otherwise treated as direct costs.

(c) The requirements for development and submission of cost allocation plans (for central service costs and public assistance programs) and indirect cost rate proposals are contained in appendices V, VI and VII to this part.



### **§ 200.417 Interagency service.**

The cost of services provided by one agency to another within the governmental unit may include allowable direct costs of the service plus a pro-rated share of indirect costs. A standard indirect cost allowance equal to ten percent of the direct salary and wage cost of providing the service (excluding overtime, shift premiums, and fringe benefits) may be used in lieu of determining the actual indirect costs of the service. These services do not include centralized services included in central service cost allocation plans as described in Appendix V to Part 200.

## **VI. COST ALLOWABILITY REVIEW PROCESS**

### ***Preapproval Cost Allowability Review***

Before an ARP/CSLFRF-funded project is authorized, the Bethel Town Manager must review the proposed cost items within an estimated project budget to determine whether they are allowable and allocable and whether cost items will be charged as direct or indirect expenses. This review will occur concurrently with the review of project eligibility and *before* obligating or expending any ARP/CSLFRF funds.

- Local government personnel must submit proposed ARP/CSLFRF projects to Bethel Town Manager for review. In addition to other required information, all proposed project submissions must delineate estimated costs by cost item.
- Along with a general review of project eligibility and conformance with other governing board management directives, the Bethel Town Manager must review estimated costs for specific allowable cost requirements, budget parameters, indirect rates, fringe benefit rates, and those activities/costs that require pre-approval by the US Treasury. Reference: Resolution Adopting an Eligible Project Policy for the Expenditure of American Rescue Plan Act of 2021 Coronavirus State and Local Fiscal Recovery Funds for the Town of Bethel.
- If a proposed project includes a request for an unallowable cost, the Bethel Town Manager will return the proposal to the requesting party for review and, if practicable, resubmission with corrected cost items.
- Once a proposed project budget is pre-approved by the Bethel Town Manager, the local government personnel responsible for implementing the project must conform actual obligations and expenditures to the pre-approved project budget.

### ***Post-expenditure Cost Allowability Review***

Once an expenditure is incurred related to an eligible project, and an invoice or other demand for payment is submitted to the local government, the Bethel Town Manager must perform a second review to ensure that actual expenditures comprise allowable costs.

- All invoices or other demands for payment must include a breakdown by cost item. The cost items should mirror those presented in the proposed budget for the project. If an invoice or other demand for payment does not include a breakdown by cost item, the Bethel Town Manager will return the invoice to the project manager and/or vendor, contractor, or subrecipient for correction.
- The Bethel Town Manager must review the individual cost items listed on the invoice or other demand for payment to determine their allowability and allocability.
- If all cost items are deemed allowable and properly allocable, the Bethel Town Manager must proceed through the local government's normal disbursement process.
- If any cost item is deemed unallowable, the Bethel Town Manager will notify the project management and/or vendor, contractor, or subrecipient that a portion of the invoice or other demand for payment will not be paid with ARP/CSLFRF funds. The Bethel Town Manager may in their discretion, and consistent with this policy, allow an invoice or other demand for payment to be resubmitted with a revised cost allocation. If the local government remains legally obligated by contract or otherwise to pay the disallowed cost item, it must identify other local government funds to cover the disbursement. The Town of Bethel's governing board must approve any allocation of other funds for this purpose.
- The Bethel Town Manager must retain appropriate documentation of budgeted cost items per project and actual obligations and expenditures of cost items per project.

## **VII. COST TRANSFERS**

Any costs charged to the ARP/CSLFRF federal award that do not meet the allowable cost criteria must be removed from the award account and charged to an account that does not require adherence to federal UGG or other applicable guidelines.

Failure to adequately follow this policy and related procedures could result in questioned costs, audit findings, potential repayment of disallowed costs and discontinuance of funding.

I, Carl Wilson, Mayor of the Town of Bethel, DO HEREBY CERTIFY that the foregoing is a true and correct copy of the resolution adopted by the Bethel Board of Commissioners at its meeting held on December 2, 2024.

---

Mayor

Attest:

---

Clerk



**EXHIBIT A**

<b>Selected Items of Cost</b>	<b>Uniform Guidance General Reference</b>	<b>Allowability</b>
Advertising and public relations costs	2 CFR § 200.421	Allowable with restrictions
Advisory councils	2 CFR § 200.422	Allowable with restrictions
Alcoholic beverages	2 CFR § 200.423	Unallowable
Alumni/ae activities	2 CFR § 200.424	Not specifically addressed
Audit services	2 CFR § 200.425	Allowable with restrictions
Bad debts	2 CFR § 200.426	Unallowable
Bonding costs	2 CFR § 200.427	Allowable with restrictions
Collection of improper payments	2 CFR § 200.428	Allowable
Commencement and convocation costs	2 CFR § 200.429	Not specifically addressed
Compensation – personal services	2 CFR § 200.430	Allowable with restrictions; Special conditions apply (e.g., § 200.430(i)(5))
Compensation – fringe benefits	2 CFR § 200.431	Allowable with restrictions
Conferences	2 CFR § 200.432	Allowable with restrictions
Contingency provisions	2 CFR § 200.433	Unallowable with exceptions
Contributions and donations	2 CFR § 200.434	Unallowable (made by non-federal entity); not reimbursable but value may be used as cost sharing or matching (made to non-federal entity)
Defense and prosecution of	2 CFR § 200.435	Allowable with restrictions

criminal and civil proceedings, claims, appeals and patent infringements		
Depreciation	2 CFR § 200.436	Allowable with qualifications
Employee health and welfare costs	2 CFR § 200.437	Allowable with restrictions
Entertainment costs	2 CFR § 200.438	Unallowable with exceptions
Equipment and other capital expenditures	2 CFR § 200.439	Allowability based on specific requirement
Exchange rates	2 CFR § 200.440	Allowable with restrictions
Fines, penalties, damages and other settlements	2 CFR § 200.441	Unallowable with exceptions
Fund raising and investment management costs	2 CFR § 200.442	Unallowable with exceptions
Gains and losses on disposition of depreciable assets	2 CFR § 200.443	Allowable with restrictions
General costs of government	2 CFR § 200.444	Unallowable with exceptions
Goods and services for personal use	2 CFR § 200.445	Unallowable (goods/services); allowable (housing) with restrictions
Idle facilities and idle capacity	2 CFR § 200.446	Idle facilities - unallowable with exceptions; Idle capacity - allowable with restrictions
Insurance and indemnification	2 CFR § 200.447	Allowable with restrictions
Intellectual property	2 CFR § 200.448	Allowable with restrictions
Interest	2 CFR § 200.449	Allowable with restrictions
Lobbying	2 CFR § 200.450	Unallowable
Losses on other awards or contracts	2 CFR § 200.451	Unallowable (however, they are required to be included in the indirect cost rate base for allocation of indirect costs)

Maintenance and repair costs	2 CFR § 200.452	Allowable with restrictions
Materials and supplies costs, including costs of computing devices	2 CFR § 200.453	Allowable with restrictions
Memberships, subscriptions, and professional activity costs	2 CFR § 200.454	Allowable with restrictions; unallowable for lobbying organizations
Organization costs	2 CFR § 200.455	Unallowable except federal prior approval
Participant support costs	2 CFR § 200.456	Allowable with prior approval of the federal awarding agency
Plant and security costs	2 CFR § 200.457	Allowable; capital expenditures are subject to § 200.439
Pre-award costs	2 CFR § 200.458	Allowable if consistent with other allowabilities and with prior approval of the federal awarding agency
Professional services costs	2 CFR § 200.459	Allowable with restrictions
Proposal costs	2 CFR § 200.460	Allowable with restrictions
Publication and printing costs	2 CFR § 200.461	Allowable with restrictions
Rearrangement and reconversion costs	2 CFR § 200.462	Allowable (ordinary and normal)
Recruiting costs	2 CFR § 200.463	Allowable with restrictions
Relocation costs of employees	2 CFR § 200.464	Allowable with restrictions
Rental costs of real property and equipment	2 CFR § 200.465	Allowable with restrictions
Scholarships and student aid costs	2 CFR § 200.466	Not specifically addressed
Selling and marketing costs	2 CFR § 200.467	Unallowable with exceptions
Specialized service facilities	2 CFR § 200.468	Allowable with restrictions



Student activity costs	2 CFR § 200.469	Unallowable unless specifically provided for in the federal award
Taxes (including Value Added Tax)	2 CFR § 200.470	Allowable with restrictions
Termination costs	2 CFR § 200.471	Allowable with restrictions
Training and education costs	2 CFR § 200.472	Allowable for employee development
Transportation costs	2 CFR § 200.473	Allowable with restrictions
Travel costs	2 CFR § 200.474	Allowable with restrictions
Trustees	2 CFR § 200.475	Not specifically addressed

**INTERIM TOWN MANAGER**

D. Scott Elliott



**BOARD OF COMMISSIONERS**

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

**TOWN OF BETHEL**

**Agenda Abstract**

Meeting Date/Time: December 2, 2024

**Agenda Section:** NEW BUSINESS

**Agenda Title:** Offer to Purchase Town Owned Lots (2)

**Presenter:** Scott Elliott, Interim Town Manager

**Summary of Information:** Donald Foster has submitted an offer to purchase two (additional) Town owned parcels; 1441 and 1440 both on East Church Street. Both have a tax value of \$2,000 on each. Mr. Foster is offering \$750 for each parcel.

**Submitter Recommendations/Motions:** Consider offer to purchase and direct staff to advertise for upset bids – if approved.

**Number of Attachments:** 4



Outlook

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## Purchase offer parcel 1440

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**From** Donald Foster <myfathersbus3@gmail.com>

**Date** Wed 11/20/2024 7:08 AM

**To** Town Manager of Bethel <manager@townofbethelinc.com>

You don't often get email from myfathersbus3@gmail.com. [Learn why this is important](#)

October 21, 2024

Town Manager, I'd like to offer \$750 to purchase plot of land owned by the Town of Bethel. Parcel 1440 on East Church Street. I will use attorney Horne and Horne for the closing if this offer is accepted. I can be reached at 252-412-7815 with any questions.

Donald Foster, Sr.



**Pitt County Property Record Search**

01440  
0 E CHURCH ST

BETHEL TOWN OF  
PO BOX 337 BETHEL NC 27812

Total Market Value  
\$2,000

**KEY INFORMATION**

Property Use	RES	Lot Number	-
Zoning	NB	Land Class	RES
Land Size	0.14	Legal Description	&35*RES. CHURCH ST.
Township	BETHEL	Fire District	EMS
Neighborhood	0001564	Planning Jurisdiction	BL
Municipality	BETHEL		

**ASSESSMENT DETAILS**

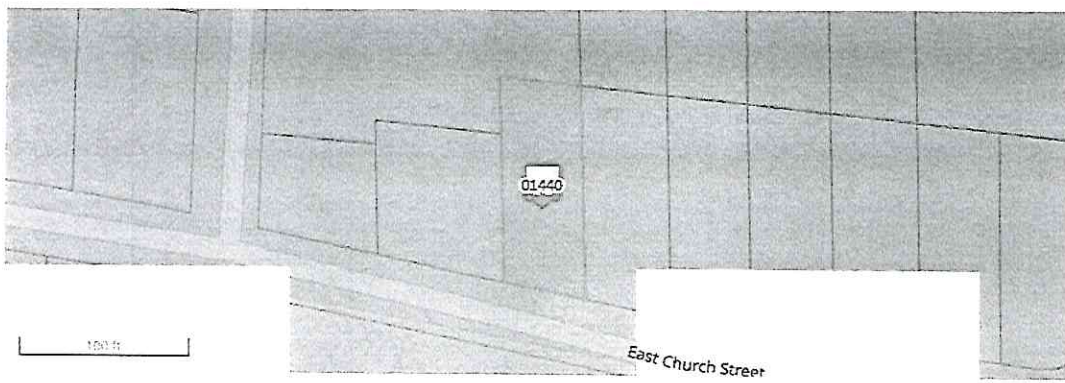
Land Value	\$2,000
Building Value	\$0
Misc Improvements Value	\$0
Use Value Deferred	\$0
Total Market Value	\$2,000
Total Taxable Value	\$2,000

**BUILDING DETAILS**
**RESIDENTIAL BUILDING (1)**

Card #	0	Style	-
Living Area	0	Exterior Wall	-
Internal Wall (1)	-	Internal Wall (2)	-
Heat	-	A/C	-
Bedrooms	0	Full Baths	0
Half Baths	0	Fireplace	0
Garage	-	Carport	-
Grade	-	Foundation	-
Stories	-	Year Built	-
Effective Year Built	-		

**SALES HISTORY**

SALE DATE	SALE PRICE	SALE TYPE	DEED / DOCUMENT DATE	QUALIFIED
10/01/1985	\$3,000	V	000000.00000	Q



Data last updated: 11/18/2024



Outlook

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## Purchase offer parcel 1441

---

From Donald Foster <myfathersbus3@gmail.com>

Date Wed 11/20/2024 7:05 AM

To Town Manager of Bethel <manager@townofbethelinc.com>

You don't often get email from myfathersbus3@gmail.com. [Learn why this is important](#)

October 21, 2024

Town Manager, I'd like to offer \$750 to purchase plot of land owned by the Town of Bethel. Parcel 1441 on East Church Street. I will use attorney Horne and Horne for the closing if this offer is accepted. I can be reached at 252-412-7815 with any questions.

Donald Foster, Sr.



## Pitt County Property Record Search

01441  
0 E CHURCH ST

BETHEL TOWN OF  
PO BOX 337 BETHEL NC 27812

Total Market Value  
\$2,000

## KEY INFORMATION

Property Use	RES	Lot Number	-
Zoning	NB	Land Class	RES
Land Size	0.15	Legal Description	&37*RES. CHURCH ST.
Township	BETHEL	Fire District	EMS
Neighborhood	0001564	Planning Jurisdiction	BL
Municipality	BETHEL		

## ASSESSMENT DETAILS

Land Value	\$2,000
Building Value	\$0
Misc Improvements Value	\$0
Use Value Deferred	\$0
Total Market Value	\$2,000
Total Taxable Value	\$2,000

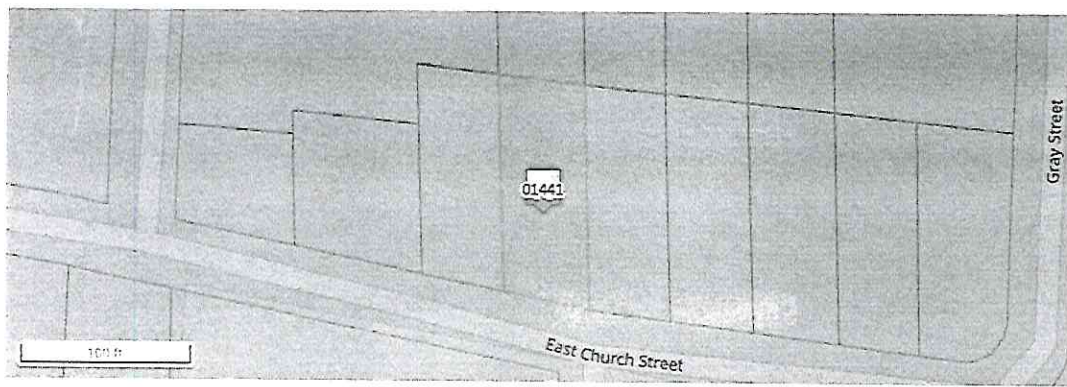
## BUILDING DETAILS

## RESIDENTIAL BUILDING (1)

Card #	0	Style	-
Living Area	0	Exterior Wall	-
Internal Wall (1)	-	Internal Wall (2)	-
Heat	-	A/C	-
Bedrooms	0	Full Baths	0
Half Baths	0	Fireplace	0
Garage	-	Carport	-
Grade	-	Foundation	-
Stories	-	Year Built	-
Effective Year Built	-		

## SALES HISTORY

SALE DATE	SALE PRICE	SALE TYPE	DEED / DOCUMENT DATE	QUALIFIED
10/01/1985	\$3,500	V	000000,00000	Q



Data last updated: 11/18/2024

**INTERIM TOWN MANAGER**

D. Scott Elliott

**BOARD OF COMMISSIONERS**

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

**TOWN OF BETHEL**

## Agenda Abstract

Meeting Date/Time: December 2, 2024

**Agenda Section:** NEW BUSINESS**Agenda Title:** Exception Request to Town Personnel Policies and Procedures Manual**Presenter:** Scott Elliott, Interim Town Manager

**Summary of Information:** The Town of Bethel has rehired one of its former Public Works employees. Demetrius (Shawn) Council first worked for the Town from February 2007 to June 2021. This was for a period of over 15 years. Mr. Council left near the time when the Town was shutting down its Public Works operation. As of October 31, 2024, Mr. Council has been reemployed by the Town as a Maintenance Worker. Mr. Council is asking for the Town's consideration to reinstate his time previously worked in terms of calculating earned vacation hours. He is also asking for his prior bank of sick hours to be credited back to him.

In terms of vacation hours, if approved, he would earn 13 hours per month versus 9 hours. Also, he would be credited back 1226.5 hours of sick time.

The Town's Personnel Policies and Procedures Manual has language for reinstatement of employees (see attached). The language in Section 18 limits reinstatement to one year.

**Submitter Recommendations/Motions:** Grant exception request to Demetrius Council and credit him back for time worked (15 years, 4 months) in terms of earning vacation hours and reinstating prior unused sick hours.

**Number of Attachments:** 1



- c). He shall clearly document all facts leading to the suspension. A written summary (Appendix M) should be prepared giving the circumstances and facts which led to the decision for suspension and include a final decision whether the employee should be dismissed or retained. A final decision should be made within 45 days of the initial suspension. A copy of the written action should be filed in the employee's folder and a copy furnished the employee.

In accordance with NC General Statute 160A, the Town Board is the only entity which can remove the Town Attorney, Town Manager or the Town Clerk.

In the case of the Town Manager, his separation from the Town is contingent upon his contract with the Town, which states that he shall receive 6 months severance pay at  $\frac{1}{4}$  of his current salary.

#### Section 16. Right of Appeal

An employee may appeal disciplinary action taken against him through the Town's grievance procedure as described in Part VIII, Section 4 of this manual.

#### Section 17. Non-Disciplinary Suspension

During the investigation, hearing or trial of an employee on any criminal charge or during the course of civil action involving an employee, the Town Manager may suspend the employee without pay for the duration of the proceeding as a non-disciplinary action. However, the investigation, hearing, trial, or civil action must involve matters that may form the basis for disciplinary suspension, demotion or dismissal in order for the non-disciplinary suspension to be allowed.

#### Section 18. Reinstatement

An employee who resigns while in good standing or who is separated because of reduction in force may be reinstated within 1 year of the date of separation. An employee who is reinstated shall be credited with previous service and previously accrued sick leave and will receive all benefits provided in accordance with this policy. The salary paid a reinstated employee shall be as close as reasonably possible, given the circumstances of each employee's case, to the salary previously attained by the employee in the salary range for the previous class of work, plus any across-the-board pay increases.

**INTERIM TOWN MANAGER**

D. Scott Elliott

**BOARD OF COMMISSIONERS**

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

**TOWN OF BETHEL**

## Agenda Abstract

Meeting Date/Time: December 2, 2024

**Agenda Section:** NEW BUSINESS**Agenda Title:** Compensation Request for Lost Firearm**Presenter:** Scott Elliott, Interim Town Manager

**Summary of Information:** The Town's former Police Department had in its possession as evidence an AK47 Rifle for a period of approximately ten years. This was being held as some type of evidence. In September of 2023, the Pitt County District Attorney's Office released the holding of this firearm through a "Petition and Order Disposing of Firearm Upon Prosecutor's Petition" (see attached). The owner of this firearm, Lamitri Cinchez Little, since the time of the release has been trying to get the firearm back into his possession.

At this time, this firearm cannot be found. After the Bethel Police Department ceased from operation, the Pitt County Sheriff's Office conducted an inventory of the items that were in the Bethel Police Department's evidence vault. This firearm now cannot be found.

Mr. Little has contacted the gun shop that sold his original rifle. Attached you will find the value that was assigned to a like firearm. In the manager's on-going discussions with Mr. Little about the value of new vs. used AK47 rifles, the Manager and Mr. Little agreed, upon Town's Board's approval, of compensation in the amount of \$675.00. If approved, Mr. Little would be asked to sign a release in order to be paid the \$675.00.

**Submitter Recommendations/Motions:** Approve compensation request for lost AK47 rifle in the amount of \$675.00.

**Number of Attachments:** 2



# STATE OF NORTH CAROLINA

File No.

14 CR 50001

Scan No. (Official Use Only)

Pitt

County

(NOTE: If a defendant is convicted under G.S. 14-269 or G.S. 14-269.7 of any other offense involving the use of a deadly weapon, see Side Two. Do not use this form for disposition of weapons seized for wildlife violations pursuant to G.S. 113-137.)

In The General Court Of Justice

☒ District

☐ Superior Court Division

## STATE VERSUS/IN THE MATTER OF

Name And Address Of Defendant/Possessor (From Upon Firearm Seized)

Lamitri Cinchez Little

3746 Cecil St.

Bethel, NC 27812

## PETITION AND ORDER DISPOSING OF FIREARM UPON PROSECUTOR'S PETITION

G.S. 15-11.1(b1)

Name And Address Of Owner Of Firearm (If Different From Above)

Description Of Firearm

Identifying Information/Description

Entity Currently In Possession

7.62 x 39 rifle

Pitt County Sheriff

Make AK-47

Model AK-47

Serial Number 1-64654-04

## PETITION

Pursuant to G.S. 15-11.1(b1), the undersigned prosecutor hereby petitions the Court for an Order disposing of the firearm identified above, and in support of the petition shows to the Court that:

1. the firearm was seized by a law enforcement officer pursuant to G.S. 15-11.1 and is in the possession of the entity identified above;
2. the firearm is no longer necessary or useful as evidence in a criminal trial; and
3. notice has been given to all parties known or believed by the undersigned to have an ownership or possessory interest in the firearm.

Date 9-18-23

Name Of Prosecutor (Type Or Print)

Christopher D. Johnson

Signature Of Prosecutor

☐ District Attorney

☒ Asst DA

## FINDINGS

After a hearing on the prosecutor's petition above, the Court finds that (check all that apply)

1. notice and an opportunity to be heard were provided to all parties known or believed to have an ownership or possessory interest in the firearm identified above.
- ☐ 2. the rightful owner of the firearm is (check only one) ☐ the person, firm or corporation identified above as "Owner Of Firearm"
  - ☐ (if other than above)
  - ☐ a. the rightful owner identified in this Finding is entitled to the firearm and is not prohibited by law from its possession; and
  - ☐ b. the rightful owner (check all that apply) ☐ was unlawfully deprived of the firearm ☐ had no knowledge or reasonable belief of the defendant's intention to use the firearm unlawfully.
- ☒ 3. the rightful owner of the firearm is the defendant/possessor named above, and (check all that apply)
  - ☒ a. the defendant/possessor was not convicted of a criminal offense in connection with the possession or use of the firearm; and
  - ☒ b. the defendant/possessor is not otherwise prohibited by law from possessing the firearm.
- ☐ 4. after inquiry, no clear ownership or possessory interest in the firearm can be determined.
- ☐ 5. the firearm does not have a legible, unique identification number.
- ☐ 6. the firearm is unsafe for use because of wear, damage, age or modification.

## ORDER

Based upon the foregoing findings, the Court hereby Orders that the firearm identified above be

- ☐ 1. returned to the rightful owner identified in Finding No. 2, above. (NOTE: Requires the Court to find both a. and b. under Finding No. 2.)
- ☒ 2. returned to the defendant/possessor named above. (NOTE: Requires the Court to find both a. and b. under Finding No. 3.)
- ☐ 3. turned over to the Sheriff of \_\_\_\_\_ County, the county in which the firearm was seized, or to his/her duly authorized representative, to be destroyed. (NOTE: Can be ordered only if the Court finds No. 5 or No. 6, above.)
- ☐ 4. turned over to \_\_\_\_\_, a law enforcement agency in the above-captioned county, for (check only one)
  - ☐ a. official use of the agency.
  - ☐ b. sale, trade, or exchange to a federally licensed firearm dealer in accordance with all applicable State and federal firearm laws.
  - ☐ c. either official use or sale, trade, or exchange to a federally licensed firearm dealer in accordance with all applicable State and federal firearm laws, within the agency's discretion.

If the firearm is sold, the agency shall remit the proceeds of sale to the county finance officer, pursuant to G.S. 115C-452, to be used to maintain free public schools. The agency shall maintain a record and inventory of the firearm and its disposition.

(NOTE: No. 4 may not be ordered if the Court finds No. 5, above.)

Date 9-18-23

Name Of Judge (Type Or Print)

Wendy S. Hazelton

Signature Of Judge

☒ Dist Ct Judge

☐ Sup Ct Judge

## RECEIPT OF ORDER

## RECEIPT OF FIREARM

As the entity currently in possession of the firearm described above, I have received a copy of this Order and will comply with it.

As the entity to which this Order directs the firearm be returned or delivered, I hereby acknowledge receipt of the firearm.

Name (Type Or Print)

Date

Name (Type Or Print)

Date

Signature

Signature

☐ Clerk Of Court ☐ Sheriff  
☐ Other:

☐ Owner Identified In Findings ☐ Sheriff  
☐ Other:

A TRUE COPY  
PIT COUNTY  
M. Sutton



FLAT SWAMP GUN SHOP  
2171 FLAT SWAMP CHURCH RD.  
ROBERSONVILLE, NC 27871

<b>RECEIPT</b>		DATE <u>10-1-24</u>	No. <u>961452</u>
RECEIVED FROM <u>Demetri Little</u>		\$ <u>802.50</u>	
<u>Eight hundred two + <math>\frac{50}{100}</math></u>		DOLLARS	
<input type="radio"/> FOR RENT		<input type="radio"/> FOR <u>Romanian AK 47 rifle 7.62X39</u>	
ACCOUNT		<input type="radio"/> CASH	FROM _____ TO _____
PAYMENT	<u>802.50</u>	<input type="radio"/> CHECK	
BAL. DUE	<u>0</u>	<input type="radio"/> MONEY ORDER	
		<input type="radio"/> CREDIT CARD	
		BY <u>Doug James</u>	

3-11

## FLAT SWAMP GUN SHOP

Guns, Ammo, Supplies  
Buy, Sell, Trade



**Doug James**  
2171 Flat Swamp Church Rd.  
Robersonville, NC 27871  
(252) 795-4804  
Cell (252) 531-6733

**INTERIM TOWN MANAGER**

D. Scott Elliott



**BOARD OF COMMISSIONERS**

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

**TOWN OF BETHEL**

**Agenda Abstract**

Meeting Date/Time: December 2, 2024

**Agenda Section:** NEW BUSINESS

**Agenda Title:** FY 23-24 Audit Communication to Local Government Commission (LGC)

**Presenter:** Scott Elliott, Interim Town Manager

**Summary of Information:** As indicated by the Town's Auditor in making his recent (November 5, 2024) Audit Presentation on the FY 22-23 report, the Town is required to correspond with the Local Government Commission on certain matters. As outlined by Mr. Redman, the letter covers the four areas to be addressed. This letter is very similar to what the Town recently sent to the LGC in response to the FY 21-22 Audit. This letter must be signed by all board members and the Town's Finance Officer (Scott Elliott).

**Submitter Recommendations/Motions:** Approve letter to be sent to the LGC regarding the FY 22-23 Audit.

**Number of Attachments:** 1

December 2, 2024

Ms. Debbie Tomasko  
Secretary, Local Government Commission  
Deputy Treasurer  
State and Local Government Finance Division  
3200 Atlantic Ave.  
Raleigh, NC 27604

Subject: Response to Financial Performance Indicators of Concern for the year ended June 30, 2023.

Dear Ms. Tomasko:

The Town of Bethel submits this letter concerning its non-compliance with North Carolina statutes regarding its 2023 audit. The following items are the Town's response to the auditor's significant deficiency findings:

**Significant Deficiency Findings:**

Timely Submission of Audit Report:

**In accordance with G.S. 159-34, each unit of local government shall have its accounts audited as soon as possible after the close of each fiscal year. The audit for the year ended June 30, 2023 was not completed until September 27, 2024.**

The former finance officer resigned prior to providing all financial records for the audit of the year ended June 30, 2022. That audit was completed in early 2024. The finance staff and outside accountant began compiling the information to complete the year ended June 30, 2023. Now that the audit for June 30, 2023 is complete, the Town has begun working on the accounting information needed for the June 30, 2024 audit.



**The Town's records were not kept in an orderly manner; the bank accounts were not reconciled in a timely manner and the Board did not receive regular statements of financial condition as required by NC General Statute 159-25.**

Due to the reasons stated above, the records were not kept in an orderly fashion or up to date. With the hiring of a new staff and an outside accountant, management fully intends to get the records up to date and maintain them accordingly.

**The required semi-annual report on deposits on investments was filed late in violation of NC General Statute 159-33.**

The former finance officer did not prepare reports as required by his position. All semi-annual reports will be filed and future reports will be submitted timely.

**The Town's expenditures for Public Safety and Debt Service of the General Fund exceeded the approved budget authorization by \$8,556 and \$29,726 respectively for the year ended June 30, 2023.**

Since the accounting records were not completed timely, the Board did not have the financial information needed to make proper budget amendments. Management believes that once the financial information is provided in a timely manner, budget amendments will be approved as needed.

Please let us know if you have any questions.

Sincerely,

---

Mayor Carl Wilson

---

Mayor Pro Temp Barbara Bynum

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Commissioner Tina Staton

---

Commissioner Ferrell Blount

---

Commissioner Frederic Whitehurst

---

Commissioner Thomas Lilley

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Finance Officer Scott Elliott

**INTERIM TOWN MANAGER**

D. Scott Elliott

**BOARD OF COMMISSIONERS**

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

**TOWN OF BETHEL**

## Agenda Abstract

Meeting Date/Time: December 2, 2024

**Agenda Section:** NEW BUSINESS**Agenda Title:** Smith Street Park – Park Planning: Professional Services Agreement**Presenter:** Scott Elliott, Interim Town Manager

**Summary of Information:** As the Town board is aware, Bethel applied for and received a Rural Transformation Grant (RTG) in the amount of \$200,000. This initial funding will allow for some very initial and limited improvements to be made to the park site. In order to move forward in a more comprehensive way, it is proposed that a formal park plan be developed that will allow for the park development to be successful. It is recommended to consider hiring Rivers and Associates to develop a complete park plan for the Smith Street Park. By having this plan, the Town can then apply for State grant funding known as PART-F (Parks and Recreation Trust-Fund). PART-F funds, once approved, require a dollar-to-dollar match. The Town's RTG funds can be used to match a PART-F grant match requirement. PART-F funding traditionally has a maximum at \$500,000 given in pure PART-F dollars. In order to apply for PART-F funds, a park plan meeting PART-F guidelines will need to be developed.

Attached you will find a Professional Services Agreement from Rivers and Associates. The cost of this, as proposed, would be \$19,300. It is noted that some elements of the scope may be able to be eliminated. One item being the Town already has a property survey in its possession. This could reduce costs by \$1,500.

It is proposed to utilize monies available in the SCIF (State Capital Infrastructure Fund) grant to pay this expense.

**Submitter Recommendations/Motions:** Approve the Professional Services Agreement with Rivers and Associates utilizing SCIF funds.

**Number of Attachments:** 1





ENGINEERS

PLANNERS

SURVEYORS

LANDSCAPE ARCHITECTS

November 26, 2024

Sent Via Email

Mr. D. Scott Elliot  
Interim Town Manager  
Town of Bethel  
141 West Railroad Street  
Bethel, North Carolina 27812

REFERENCE: Professional Services Agreement  
Smith Street Park, Phase 1 Improvements: Planning, Landscape Architecture and  
Civil Engineering  
Between Smith St. & Barnhill St., south of Lincoln St.  
Bethel, North Carolina 27812

Dear Scott,

Rivers & Associates, Inc., hereinafter referred to as ENGINEER, is pleased to offer its Planning, Park Design and Civil Engineering Services to the TOWN OF BETHEL, hereinafter referred to as CLIENT, for the referenced project as follows:

GENERAL TERMS AND CONDITIONS: All Planning, Landscape Architecture and Engineering Services will be provided to CLIENT in accordance with the General Terms and Conditions outlined in EXHIBIT D, which by reference, is made a part hereof.

DESCRIPTION OF PROJECT: The project consists of approximately 3.55 acres, located in the block south of Lincoln Street, between Smith Street and Barnhill Street, as shown on Exhibit A, within the Town of Bethel, North Carolina. The work includes Phase 1 improvements to the existing park as shown, along with future phase features, on the attached Exhibit B, Smith St. Park, dated April 2023, by Pitt County Planning Department, which by reference, is made a part hereof. The Phase 1 work is comprised of installation and associated construction of facilities and equipment that are being purchased with funds received from a Rural Transformation Grant and other sources, as shown in Exhibit C: +/-9 (nine) pieces of playground equipment and +/-5 (five) pieces of outdoor fitness equipment, etc. CLIENT proposes to construct the new facilities for use and enjoyment by CLIENT'S residents and visitors who will use the facilities for casual recreation and physical fitness activities.

SCOPE OF WORK: ENGINEER will produce a preliminary Concept Master Plan based on Exhibit B for review and approval by the Interim Town Manager. Limited Construction Drawings for Phase 1 of the site construction and installation for the project will include those facilities listed in exhibit C. However, any structural design and/or detailing of footings is carried in this proposal as an allowance. This proposal excludes existing conditions/topographic/tree survey and geotechnical exploration which will be performed in Phase 2 of the design services. However, we propose an allowance to cover limited survey of selected locations to determine proposed elevations of the Phase 1 facilities. Plans production will include standard items necessary for construction, but will not address zoning code requirements. General contractor bidding, contract execution and construction administration or observation may be performed on an hourly basis as requested/directed by the CLIENT and agreed upon with the ENGINEER.

DESIGN SERVICES: ENGINEER will begin this work by scheduling concept design production upon receipt of a CLIENT signed copy of this proposal. Engineer and consultants will visit the site as needed to make observations to facilitate the design phase. ENGINEER will serve as CLIENT'S professional representative in those areas or phases of the project to which this agreement applies and will give consultation and advice to CLIENT during the performance of the work as described herein. Plans to be provided to CLIENT will include: preliminary existing conditions plan, site plan with select elevations and associated supporting details & notes.

Outline specifications will be shown, as needed, on the plans, not in a separate specification book. This work includes one (1) ENGINEER representative meeting with CLIENT to review and resolve issues and concerns that CLIENT may raise regarding the plans.

ENGINEER will conduct a preliminary review of the CLIENT selected equipment to ascertain whether alternate equipment should be considered for use within Phase 1 of the work.

PERMITTING SERVICES: Site permitting and associated activities will be provided to CLIENT on an hourly basis, as requested and directed by CLIENT and agreed upon with the ENGINEER.

CONTRACTOR BIDDING & CONTRACT AWARD SERVICES: ENGINEER will support CLIENT, on an hourly basis, as requested and directed by CLIENT, and agreed upon with the ENGINEER, in their project construction bidding process, contract award and associated activities.

CONSTRUCTION ADMINISTRATION/OBSERVATION: ENGINEER and consultants will provide periodic inspections of construction progress in accordance with standard EJDC Engineering Agreement and on an hourly basis, as requested and directed by CLIENT and agreed upon with the ENGINEER.



CLIENT PROVIDED INFORMATION/COORDINATION: Throughout the duration of the services provided by ENGINEER, as per this proposal, CLIENT will provide to ENGINEER, information, documentation and coordination including, but not limited to, the following:

- Plans, details, cut sheets, etc. for City standard sidewalks, pavement sections, etc. for construction at this location.
- Record plats and surveys of the site to coordinate topographic survey.
- Water and sanitary sewer data (size, location, materials, etc.) for structures & pipes in the vicinity.

COMPENSATION: For the Planning, Landscape Architecture and Engineering Services outlined herein, Rivers and Associates, Inc. will be compensated by CLIENT as follows:

**PRE-DESIGN SERVICES:**

SURVEY:	Allowance	\$1,500.00
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GOETECHNICAL EXPLORATION:	Allowance	\$3,500.00
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DESIGN SERVICES:	Lump Sum	\$12,000.00
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STRUCTURAL ENGINEERING:	Allowance	\$2,300.00
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PERMITTING SERVICES:	Hourly	
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CONTRACTOR BIDDING & CONTRACT AWARD SERVICES:	Hourly	
---	--------	--

CONSTRUCTION ADMINISTRATION/OBSERVATION:	<u>Hourly</u>	
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TOTAL:		\$19,300.00
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SERVICES NOT INCLUDED:

1. Economic analysis or services.
2. Town of Bethel historical, cultural, commercial and recreational research.
3. Graphics, color renderings, elevations and perspective sketches.
4. Permit fees, application fees, submittal fees and/or recordation fees.
5. Printing cost, postage and/or special handling.
6. Design of irrigation, fire sprinkler / backflow and signage.
7. Mileage and Printing Costs.
8. Street improvements.
9. Record Drawings.
10. Storm water management on-site control measure "SCM".
11. Easement and/or Encroachment Documents, including Final Certification.
12. Design of septic and/or well water systems.
13. IT, AV, security, etc. design.
14. Grease trap or Health Department review.
15. Energy Code calculations.
16. Environmental, hidden or hazardous materials investigation, reporting or permitting.



17. All other services that are not expressly described in this proposal.

ENGINEER would be pleased to provide CLIENT with these services and/or other services that were not outlined herein that you may deem necessary at the appropriate time. Additional Services, when requested, will be authorized in writing via letter or email and will be provided at ENGINEER'S and ENGINEER'S consultant's then-current hourly rates and/or as may be agreed upon. Our current hourly rates are shown on the attached Fee Schedule as EXHIBIT C.

Again, we appreciate the opportunity to submit this Agreement for your review and consideration. If you find this Agreement acceptable, please sign each copy and return one copy to our office. We will begin work as indicated above. This agreement will remain open for your review, consideration and acceptance for a period of thirty (30) calendar days.

Should you have any questions or wish to discuss any of the above items, please contact Paul Meder at (919) 215-2492 or me at (252) 714-3002.

**SMITH STREET PARK, PHASE 1 IMPROVEMENTS:**

**ACCEPTED and copy received  
TOWN OF BETHEL**

By: \_\_\_\_\_

Name, Title: D. Scott Elliot  
Interim Town Manager  
\_\_\_\_\_

Date: \_\_\_\_\_

**RIVERS & ASSOCIATES, INC.**

J. Stephen Janowski  
By: \_\_\_\_\_

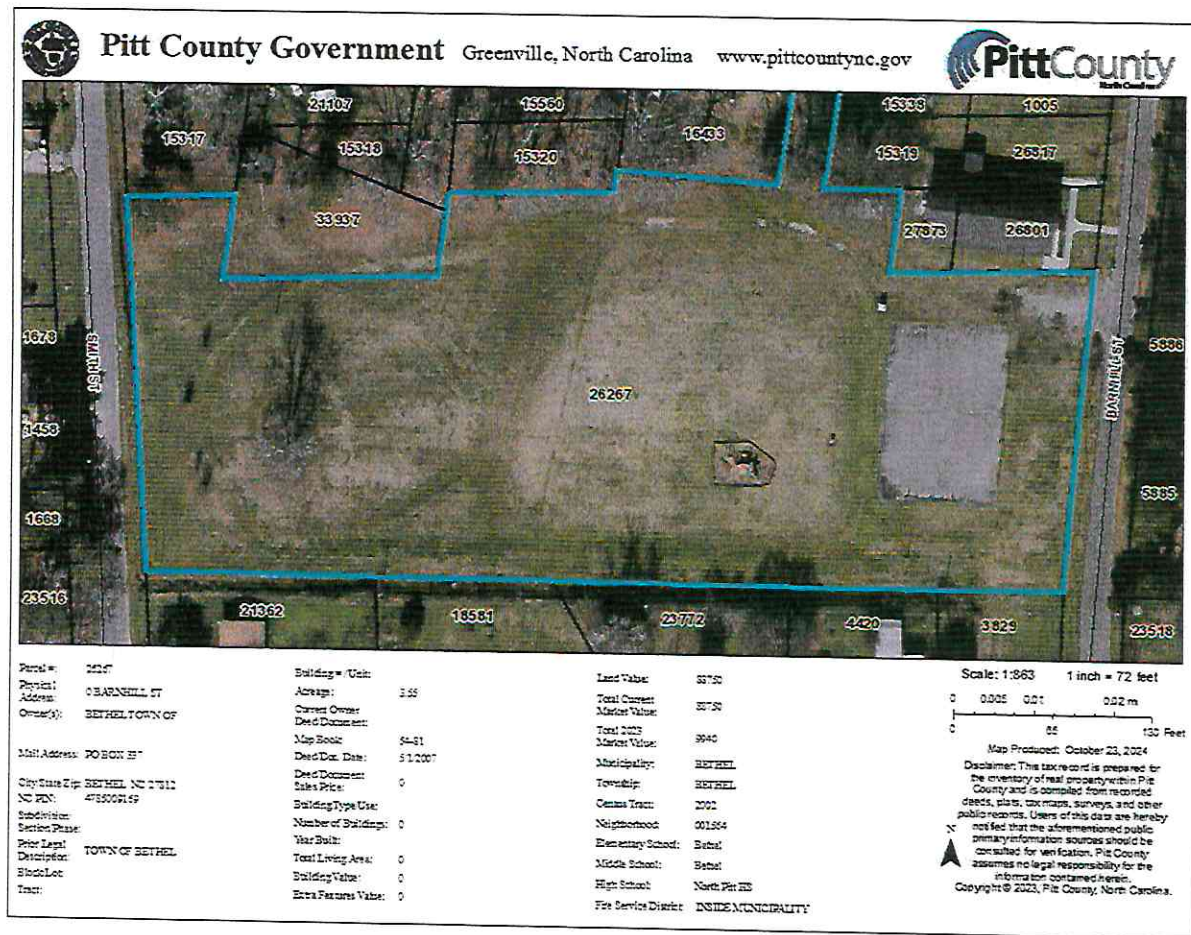
Digitally signed by J. Stephen Janowski  
DN: C=US,  
E=janowski@riversandassociates.com,  
O=Rivers and Associates Inc, CN=J. Stephen  
Janowski  
Date: 2024.11.26 06:19:38-05'00'

J. Stephen Janowski, P.E.  
Title: Raleigh Office Director  
\_\_\_\_\_

Date: \_\_\_\_\_

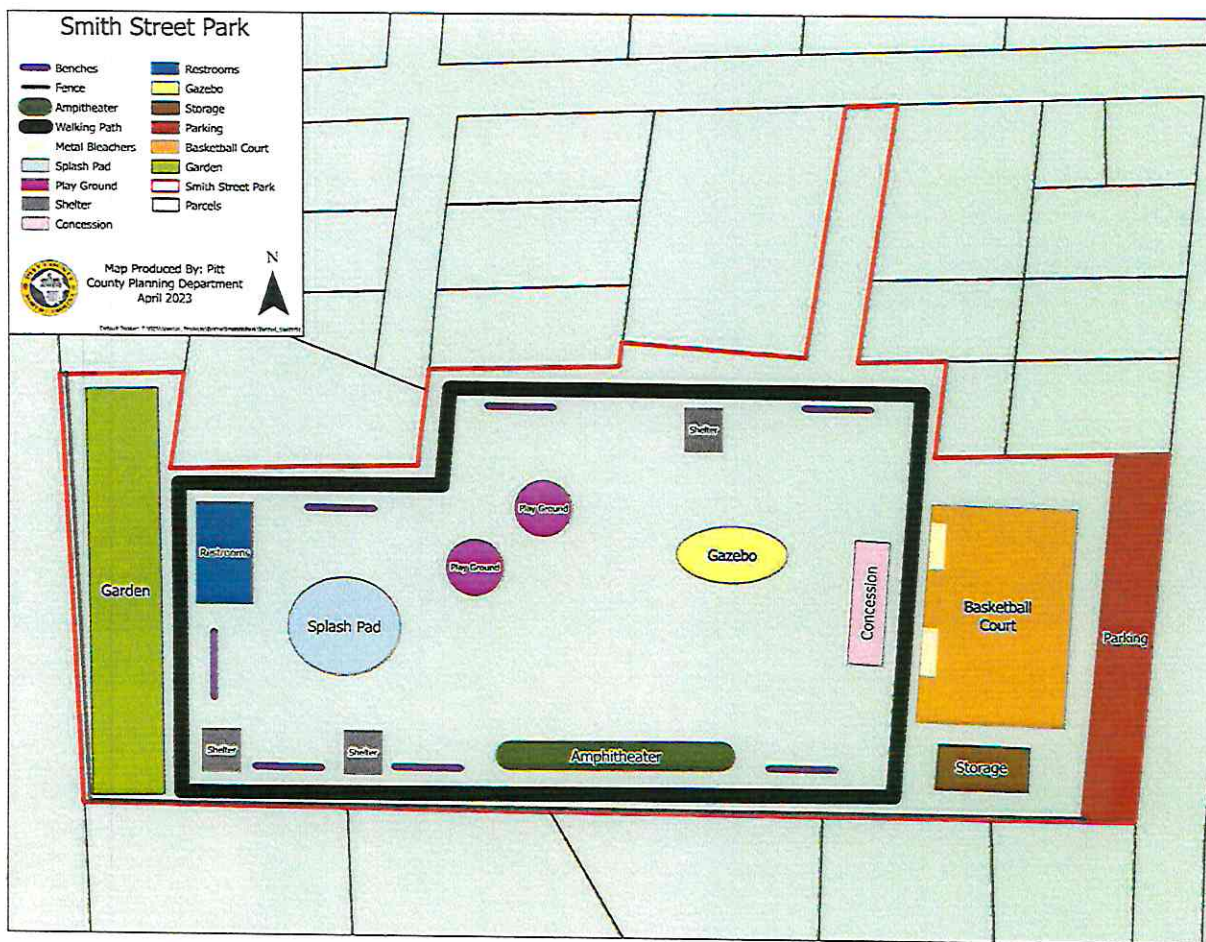
# EXHIBIT A

## Park Site Location



## EXHIBIT B

### Town of Bethel - Preliminary Concept Plan





## EXHIBIT C

### Smith Street Park Equipment List

#### **Playground Equipment:**

- Large area in center of park

#### **8 Pieces Total:**

- Ditch Plains Playground Set
- StemPlay BB 3296
- 48' Luge Slide
- Meta Rocker (x2)
- Dynamic Surfer (x2)
- Swings Set 2 Bay 8' arch 5" Swing Frame

#### **Music Set: 5 Piece Musical Set**

- PlayEnsemble NU-2864

#### **Exercise Equipment List:**

- Spread out across the walking trail.
- Paired with a bench near by.

#### **5 Pieces Total:**

- Invigorate Hand Cycle Fit 3112
- Invigorate Elliptical FIT 2923
- Invigorate Recumbent Bike FIT2992
- Invigorate Chest Press FIT 2924
- Invigorate Strider FIT 2925

#### **Picnic Shelters:**

- 12x12
- 16x24

#### **Storage Barn:**

- 10x20

#### **Benches:**

- 7

#### **Picnic Tables:**

- 4

EXHIBIT D  
GENERAL TERMS AND CONDITIONS  
AGREEMENT BETWEEN ENGINEER AND OWNER

1. GENERAL: ENGINEER intends to serve as the CLIENT's professional representative for those services provided under this Agreement and to provide advice and consultation to the CLIENT as a professional. Any opinions of probable project costs, approvals, and other decisions made by ENGINEER, for the CLIENT are rendered on all services for this project in accordance with generally accepted professional practices. ENGINEER will not provide or offer to provide services inconsistent with or contrary to such practices nor make any warranty or guarantee, expressed or implied, nor have any agreement or contract for services subject to the provisions of any uniform commercial code. Similarly, ENGINEER will not accept those terms and conditions offered by the CLIENT in its purchase order, requisition, or notice of authorization to proceed, except as set forth herein or expressly accepted in writing. Written acknowledgment of receipt or the actual performance of services subsequent to receipt, of any such purchase order, requisition, or notice of authorization to proceed is specifically deemed not to constitute acceptance of any terms or conditions contrary to those set forth herein.
2. AMENDMENTS: This Agreement, upon execution by both parties hereto, can be amended only by written instrument signed by both parties.
3. SUCCESSORS AND ASSIGNS: This Agreement shall be binding upon the parties hereto, their heirs, successors and assigns. Nothing herein shall be construed as giving any rights or benefits hereunder to anyone other than the CLIENT and ENGINEER.
4. TERMINATION: This Agreement may be terminated by either party by seven (7) days written notice in the event of a substantial failure to perform in accordance with the terms hereof by one party, through no fault of the other party. In the event of termination by the CLIENT in accordance with this paragraph, the ENGINEER shall be compensated as provided for under paragraph "Compensation, Termination or Delay".
5. COMPENSATION, TERMINATION OR DELAY: If any phase of the PROJECT is suspended for more than three (3) months, or abandoned after written notice from the CLIENT, or if the Agreement is terminated for any reason any time prior to the completion of the PROJECT, the ENGINEER shall be paid for services performed prior to the receipt of such written notice from the CLIENT, based upon hourly rates for the time actually expended prior to termination, together with any reimbursable expenses and any actual out-of-pocket costs incurred by the ENGINEER as a result of said termination.
6. PAYMENT OF ACCOUNT: During the performance of work under this Agreement, the ENGINEER shall submit monthly invoices to the CLIENT for services rendered to date. Payments to the ENGINEER shall be made within thirty (30) days following receipt of invoice. Interest shall be charged on the unpaid balance of any invoice not paid within thirty (30) days after receipt thereof, at the maximum rate allowable by law. In the event that any invoice of any portion thereof shall remain unpaid for a period of sixty (60) days after the date of receipt thereof, the ENGINEER may, after giving seven (7) days written notice to the CLIENT, suspend the performance of service under this Agreement until all invoices issued prior thereto have been paid in full.
7. SERVICE DURING CONSTRUCTION: Nothing in this Agreement shall be construed as giving the ENGINEER the responsibility or authority or direct to supervise construction means, methods, techniques, sequence, or procedures of construction selected by contractors or subcontractors or the safety precautions and programs incident to the work of the contractors or subcontractors.



8. CONSTRUCTION INDEMNIFICATION: In the event that the CLIENT undertakes the performance of the responsibilities of the construction phase, or any portion thereof, or retains the services of any third party to carry out any of these responsibilities, the CLIENT agrees to indemnify, save and hold the ENGINEER harmless from liability for any omissions of the CLIENT, its officers, agents or employees, or any party hired by the CLIENT to perform said responsibilities, during the performance of any phase of the work undertaken by the CLIENT.
9. USE AND OWNERSHIP OF DOCUMENTS: All documents including Drawings and Specifications prepared or furnished by the ENGINEER (and ENGINEER's independent professional associates and consultants) pursuant to this Agreement are instruments of service in respect of the Project and ENGINEER shall retain an ownership and property interest therein whether or not the Project is completed. CLIENT may, at their expense, obtain and retain copies for information and reference in connection with the use and occupancy of the Project by CLIENT and others; however, such documents are not intended or represented to be suitable for reuse by CLIENT or others on extensions of the Project or on any other project. Any reuse without written verification or adaptation by ENGINEER for the specific purpose intended will be at CLIENT's sole risk and without liability or legal exposure to ENGINEER, or to ENGINEER's independent professional associates or consultants, and OWNER shall indemnify and hold harmless ENGINEER and ENGINEER's independent professional associates and consultants from all claims, damages, losses and expenses including attorneys' fees arising out of or resulting therefore. Any such verification or adaptation will entitle ENGINEER to further compensation at rates to be agreed upon by CLIENT and ENGINEER.

If required in the letter agreement, the ENGINEER will provide electronic files of drawings in AutoCAD 2010 DWG or DXF format for the CLIENT's use under the conditions indicated above. The ENGINEER will not be responsible for the data in the electronic files after 60 days. The files will be submitted on CD or Zip Disk. The ENGINEER's name and seal may be removed from the drawings. **Use and Ownership of Documents** applies to all electronic files.

10. INSURANCE: ENGINEER will maintain insurance coverage in the following amounts:

Workman's Compensation	Statutory
General Liability	
Bodily Injury and Property Damage	\$1,000,000
Automobile Liability	
Bodily Injury and Property Damage	\$1,000,000 inclusive

If the CLIENT requires coverage or limits in addition to the above stated amounts, premiums for additional insurance shall be paid by the CLIENT.

11. EXCLUSION: For services involving or related to hazardous waste elements of this agreement, it is further agreed that the CLIENT shall indemnify and hold harmless ENGINEER and his consultants, agents and employees from and against all claims, damages, losses, and expenses, direct and indirect, or consequential damages, including but not limited to fees and charges of attorneys and court and arbitration costs, arising out of or resulting from the performance of the work of the ENGINEER, or claims against ENGINEER arising from the work of others, related to hazardous waste activities.

The above indemnification provision extends to claims against ENGINEER which arise out of, are related to, or are based upon, the dispersal, discharge, escape, release or saturation of smoke vapors, soot, fumes, acids, alkalis, toxic chemicals, liquids, gases or any other material, irritant, contaminant or pollutant in or into the atmosphere, or on, onto, upon, in or into the surface or subsurface (a) soil, (b) water or watercourses, (c) objects, or (d) any tangible or intangible matter, whether sudden or not.



ATTACHMENT 1  
RIVERS AND ASSOCIATES, INC.  
STANDARD RATES  
Effective November 30, 2024

<b><u>EMPLOYEE CLASSIFICATION:</u></b> <b><u>RATES:</u></b>	<b><u>HOURLY</u></b>
Principal	\$205.00
Sr. Project Manager II	\$200.00
Sr. Project Manager I	\$185.00
Project Manager III	\$175.00
Project Manager II	\$165.00
Project Manager I	\$150.00
Sr. Project Engineer	\$185.00
Project Engineer IV	\$160.00
Project Engineer III	\$150.00
Project Engineer II	\$135.00
Project Engineer I	\$120.00
Design Engineer II	\$110.00
Design Engineer I	\$100.00
Landscape Architect/ Project Manager II	\$160.00
Landscape Architect/ Project Manager I	\$145.00
Senior Landscape Architect	\$150.00
Landscape Architect	\$115.00
Landscape Designer III	\$120.00
Landscape Designer II	\$105.00
Landscape Designer I	\$95.00
Project Planner I	\$105.00
Planner II	\$95.00
Planner I	\$85.00
Designer IV	\$140.00
Designer III	\$120.00
Designer II	\$105.00
Designer I	\$90.00
CAD Technician III	\$85.00
CAD Technician II	\$80.00
CAD Technician I	\$75.00
Project Surveyor IV	\$150.00
Project Surveyor III	\$130.00
Project Surveyor II	\$115.00
Project Surveyor I	\$100.00
Party Chief V	\$120.00
Party Chief IV	\$100.00
Party Chief III	\$90.00
Party Chief II	\$75.00
Party Chief I	\$65.00
Surveyor Technician III	\$75.00
Surveyor Technician II	\$65.00

Surveyor Technician I	\$55.00
1-Man Robotic II	\$150.00
1-Man Robotic I	\$110.00
Resident Project Representative IV	\$115.00
Resident Project Representative III	\$100.00
Resident Project Representative II	\$85.00
Resident Project Representative I	\$70.00
Administrative Assistant III	\$85.00
Administrative Assistant II	\$80.00
Administrative Assistant I	\$70.00
Field Tech	\$70.00
Intern Tech	\$45.00
Sub-Consultants and Fees	1.15 x Cost
Travel	Current IRS Rate
Miscellaneous Expenses	Cost

**INTERIM TOWN MANAGER**

D. Scott Elliott



**BOARD OF COMMISSIONERS**

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

**TOWN OF BETHEL**

**Agenda Abstract**

Meeting Date/Time: December 2, 2024

**Agenda Section:** DEPARTMENTAL REPORTS

**Agenda Title:** Interim Town Manager Items

**Presenter:** Scott Elliott, Interim Town Manager

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

- a. Monthly Town Public Safety Report (October 2024) [Info only]
- b. Financials- October 2024 [Action Needed]
- c. Town Christmas Parade, December 14, 2024 @ 10:00 AM
- d. Town Tree Lighting, December 7, 2024 @ 6:00 PM
- e. Christmas Parade Insurance Update
- f. Next meeting date: December 3, 2024 [Info only]
- g. Other

**Submitter Recommendations/Motions:** Approve Financial Report

**Number of Attachments:** 4



**Town of Bethel**  
**Monthly Crime Statistic October 2024**  
 November 4, 2024

Total Calls For Service N= 114 (CAD Data)  
 Total Incident Reports N= 27

**Index Crimes**

Violent Crime	August 2024	September 2024	October 2024
Murder	0	0	0
Sexual Assault	0	0	0
Robbery	0	0	0
Assault	3	5	3
Property Crime			
Burglary	0	0	0
Larceny	2	2	0
Auto Theft	0	0	0
Arson	0	0	0

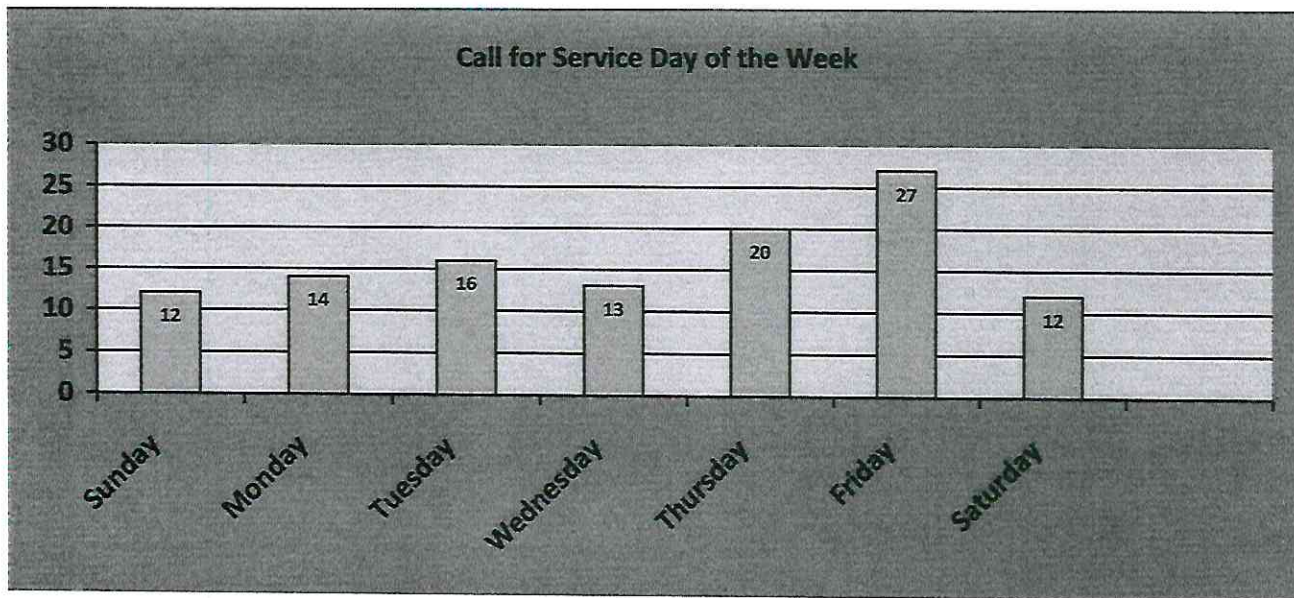
Total Part II Crimes reported N=24  
 (Numbers Based on the number of incident reports)

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

Traffic Accident Report	0
Traffic Stops	6
Business Checks	172 (These are done in addition to calls for service.)
Sex Offender Check	8
House Check	3
Alarm	34
Warrant Service	3

## Calls for Service Day of the Week

N= 114 (CAD Data)



# Cash Balance Report

Period Ending 10/31/2024

Town of Bethel

11/14/2024 10:20 AM

Page 1/1

Bank 5	SOUTHERN BANK & TRUST Acct#- 5531103060	
	Account	Balance
	10-102-0000 GENERAL FUND CHECKING	\$153,106.90
	30-102-0000 WATER AND SEWER CHECKING/SOUTH	\$0.00
	63-102-0000 ARP GRANT CHECKING	\$255,330.85
	64-102-0000 SCIF GRANT FUND CHECKING	-\$17,916.86
	65-102-0000 RTG CASH	-\$2,430.00
	Bank 5	Total:
		\$388,090.89
Bank 6		
	Account	Balance
	10-151-0000 NCCMT INVESTMENTS	\$3,160,087.11
	64-151-0000 NCCMT SCIF	\$234,884.43
	Bank 6	Total:
		\$3,394,971.54

Total Cash Balance:	\$3,783,062.43
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# Budget vs Actual

Town of Bethel  
11/14/2024 10:32:44 AM

Page 1 Of 5

Period Ending 10/31/2024

## 10 GENERAL FUND

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
Revenues							
10-301-2017 2017 TAXES AD VALOREM	0	0.00	111.20	111.20	152.04	152.04	
10-301-2018 2018 TAXES AD VALOREM	0	0.00	0.00	0.00	117.25	117.25	
10-301-2019 2019 TAXES AD VALOREM	0	0.00	0.00	0.00	83.32	83.32	
10-301-2022 TAXES AD VALOREM 2022	0	0.00	13.86	13.86	1,187.51	1,187.51	
10-301-2023 TAXES AD VALOREM 2023	10,000	0.00	504.53	504.53	2,398.26	(7,601.74)	24%
10-301-2024 2024 Taxes Ad Valorem	443,000	0.00	17,884.38	17,884.38	203,461.81	(239,538.19)	46%
10-317-0000 TAX PENALTIES AND INTEREST	1,000	0.00	176.92	176.92	690.47	(309.53)	69%
10-319-0000 MOTOR VEHICLE TAX	52,000	0.00	8,967.04	8,967.04	25,620.56	(26,379.44)	49%
10-320-0000 MOTOR VEHICLE FEE \$5.00	4,700	0.00	0.00	0.00	0.00	(4,700.00)	
10-326-0000 ZONING COMPLIANCE FEES	500	0.00	0.00	0.00	350.00	(150.00)	70%
10-329-0000 INTEREST EARNED ON INVESTMENTS	120,000	0.00	12,739.82	12,739.82	49,570.05	(70,429.95)	41%
10-330-0000 INTEREST EARNED ON CHECKS	2,700	0.00	86.39	86.39	678.88	(2,021.12)	25%
10-331-0000 FACILITY RENTAL FEES	1,000	0.00	(200.00)	(200.00)	0.00	(1,000.00)	
10-335-0000 MISCELLANEOUS REVENUE	1,000	0.00	206.18	206.18	246.18	(753.82)	25%
10-337-0000 UTILITIES FRANCHISE TAX	69,000	0.00	0.00	0.00	17,738.53	(51,261.47)	26%
10-341-0000 BEER AND WINE TAX	6,200	0.00	0.00	0.00	0.00	(6,200.00)	
10-343-0000 POWELL BILL	55,000	0.00	0.00	0.00	30,356.18	(24,643.82)	55%
10-344-0000 SOLID WASTE DISPOSAL TAX	1,000	0.00	0.00	0.00	258.52	(741.48)	26%
10-345-0000 LOCAL OPTION SALES TAX	460,000	0.00	39,395.13	39,395.13	82,156.73	(377,843.27)	18%
10-346-0000 PAYMENT IN LIEU OF TAXES	3,500	0.00	0.00	0.00	0.00	(3,500.00)	
10-351-0000 COURT COSTS, FEES AND CHARGES	0	0.00	9.00	9.00	13.50	13.50	
10-359-0000 GARBAGE FEES	103,824	0.00	4,393.72	4,393.72	50,671.73	(53,152.27)	49%
10-361-0000 CEMETERY REVENUES	15,000	0.00	1,600.00	1,600.00	6,400.00	(8,600.00)	43%
10-383-0000 SALE OF FIXED ASSETS	0	0.00	0.00	0.00	9,800.00	9,800.00	
10-392-0100 FIRE DEPARTMENT	0	0.00	0.00	0.00	2,820.00	2,820.00	

# Budget vs Actual

Town of Bethel  
11/14/2024 10:32:44 AM

Page 2 Of 5

Period Ending 10/31/2024

## 10 GENERAL FUND

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
ALLOCATN							
10-393-0001 PITT CO FIRE TAX	60,000	0.00	2,022.32	2,022.32	23,206.95	(36,793.05)	39%
10-397-0000 FUND BALANCE APPR. RESTRICTED	98,548	0.00	0.00	0.00	0.00	(98,548.00)	
10-398-0063 TRANSFER FROM ARPA FUND	344,058	0.00	22,166.67	22,166.67	88,666.68	(255,391.32)	26%
10-399-0000 FUND BALANCE APPROPRIATED	195,502	0.00	0.00	0.00	0.00	(195,502.00)	
10-620-9200 PLAYER FEES	0	0.00	250.00	250.00	250.00	250.00	
Revenues Totals:	2,047,532	0.00	110,327.16	110,327.16	596,895.15	(1,450,636.85)	29%

## Expenses

10-410-0200 SALARIES	23,700	0.00	1,400.00	1,400.00	5,600.00	18,100.00	24%
10-410-0500 FICAMEDICARE	1,875	0.00	130.06	130.06	520.24	1,354.76	28%
10-410-1400 TRAINING AND TRAVEL	9,000	0.00	300.00	300.00	1,608.24	7,391.76	18%
10-410-3300 SUPPLIES	1,000	0.00	0.00	0.00	0.00	1,000.00	
GOVERNING BODY Totals:	35,575	0.00	1,830.06	1,830.06	7,728.48	27,846.52	22%
10-420-0200 SALARIES	170,000	0.00	11,797.50	11,797.50	38,245.56	131,754.44	22%
10-420-0400 PROFESSIONAL SERVICES	12,000	0.00	0.00	0.00	0.00	12,000.00	
10-420-0410 LEGAL FEES	35,000	0.00	3,150.00	3,150.00	25,225.00	9,775.00	72%
10-420-0420 ACCOUNTING FEES	15,000	0.00	0.00	0.00	11,159.86	3,840.14	74%
10-420-0500 FICAMEDICARE	13,000	0.00	902.52	902.52	2,925.81	10,074.19	23%
10-420-0700 RETIREMENT EXPENSE	23,200	0.00	458.98	458.98	1,621.52	21,578.48	7%
10-420-0800 401 K RETIREMENT	8,500	0.00	168.00	168.00	593.53	7,906.47	7%
10-420-0900 JANITORIAL SERVICES	0	0.00	600.00	600.00	1,200.00	(1,200.00)	
10-420-1000 BANK SERVICE CHARGES	0	0.00	4.26	4.26	(12.13)	12.13	
10-420-1100 TELEPHONE	3,000	0.00	79.47	79.47	317.70	2,682.30	11%
10-420-1300 UTILITIES	16,000	0.00	745.89	745.89	2,321.48	13,678.52	15%
10-420-1400 TRAINING AND TRAVEL	5,000	0.00	507.35	507.35	1,326.86	3,673.14	27%
10-420-1500 BUILDING MAINTENANCE & REPAIRS	2,500	0.00	0.00	0.00	615.00	1,885.00	25%



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Period Ending 10/31/2024

10 GENERAL FUND									
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent		
10-420-1600 EQUIPMENT MAINTENANCE AND REPA	1,000	0.00	1,418.50	1,418.50	1,418.50	(418.50)	142%		
10-420-1700 PENALTIES	26,000	0.00	0.00	0.00	0.00	26,000.00			
10-420-3100 VEHICLE OPERATION	2,500	0.00	0.00	0.00	0.00	2,500.00			
10-420-3300 OFFICE SUPPLIES	4,000	0.00	137.27	137.27	1,570.35	2,429.65	39%		
10-420-3400 SUPPLIES	2,000	0.00	0.00	0.00	1,089.46	910.54	54%		
10-420-4500 CONTRACTED SERVICES	45,000	0.00	2,202.77	2,202.77	15,593.74	29,406.26	35%		
10-420-5300 DUES	4,300	0.00	0.00	0.00	1,193.00	3,107.00	28%		
10-420-5400 INSURANCE	37,650	0.00	5,737.82	5,737.82	32,944.43	4,705.57	88%		
10-420-5401 HEALTH INSURANCE	29,000	0.00	842.76	842.76	4,247.37	24,752.63	15%		
10-420-5700 MISCELLANEOUS	1,000	0.00	0.00	0.00	1,885.10	(885.10)	189%		
10-420-9999 CONTINGENCY	50,000	0.00	0.00	0.00	10,000.00	40,000.00	20%		
ADMINISTRATION-GF Totals:	505,650	0.00	28,753.09	28,753.09	155,482.14	350,167.86	31%		
10-440-4500 TAX COLLECTION FEES PITT COUNTY	6,000	0.00	386.66	386.66	4,005.50	1,994.50	67%		
TAX COLLECTION PITT COUNTY Totals:	6,000	0.00	386.66	386.66	4,005.50	1,994.50	67%		
10-510-1300 UTILITIES	1,000	0.00	0.00	0.00	196.51	803.49	20%		
10-510-3400 SUPPLIES	0	0.00	0.00	0.00	82.99	(82.99)			
10-510-4500 CONTRACTED SERVICES	225,000	0.00	14,938.04	14,938.04	61,254.22	163,745.78	27%		
10-510-4600 ANIMAL CONTROL	2,500	0.00	0.00	0.00	0.00	2,500.00			
POLICE DEPARTMENT Totals:	228,500	0.00	14,938.04	14,938.04	61,533.72	166,966.28	27%		
10-530-0200 SALARIES	36,420	0.00	2,422.00	2,422.00	8,946.00	27,474.00	25%		
10-530-0500 FICA	2,808	0.00	185.31	185.31	684.40	2,123.60	24%		
10-530-0900 RETIREMENT/PENSION FUND	2,000	0.00	0.00	0.00	0.00	2,000.00			
10-530-1100 TELEPHONE	2,500	0.00	0.00	0.00	0.00	2,500.00			
10-530-1300 UTILITIES	3,800	0.00	414.12	414.12	3,418.24	381.76	90%		
10-530-1400 TRAINING AND TRAVEL	2,500	0.00	0.00	0.00	1,922.72	577.28	77%		
10-530-1500 BUILDING MAINTENANCE & REPAIR	9,500	0.00	0.00	0.00	3,409.60	6,090.40	36%		



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10 GENERAL FUND

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
10-530-1600 EQUIP/EQUIP. MAINTENANCE	20,000	0.00	0.00	0.00	424.00	19,576.00	2%
10-530-3100 VEHICLE OPERATION	20,000	0.00	0.00	0.00	9,465.89	10,534.11	47%
10-530-3101 GAS	3,500	0.00	35.57	35.57	105.01	3,394.99	3%
10-530-3300 SUPPLIES	8,000	0.00	1,477.28	1,477.28	3,655.16	4,344.84	46%
10-530-4500 CONTRACTED SERVICES	2,000	0.00	78.00	78.00	806.00	1,194.00	40%
10-530-5300 DUES AND SUBSCRIPTIONS	750	0.00	14,471.00	14,471.00	14,949.75	(14,199.75)	1993%
10-530-5400 INSURANCE	18,575	0.00	0.00	0.00	1,594.00	16,981.00	9%
FIRE DEPARTMENT Totals:	132,353	0.00	19,083.28	19,083.28	49,380.77	82,972.23	37%
10-560-0200 SALARIES	132,200	0.00	6,077.40	6,077.40	25,213.26	106,986.74	19%
10-560-0500 F.I.C.A./MEDICARE	10,200	0.00	267.32	267.32	1,558.38	8,641.62	15%
10-560-0700 RETIREMENT	18,100	0.00	477.34	477.34	2,782.73	15,317.27	15%
10-560-0800 401 K RETIREMENT	6,700	0.00	174.72	174.72	1,018.56	5,681.44	15%
10-560-1300 UTILITIES	46,000	0.00	7,864.62	7,864.62	24,593.83	21,406.17	53%
10-560-1500 STREETS MAINTENANCE	0	0.00	331.86	331.86	331.86	(331.86)	
10-560-1600 EQUIP/EQUIP. MAINTENANCE	10,000	521.09	0.00	0.00	2,698.17	6,780.74	32%
10-560-2400 Employee Uniforms	2,080	0.00	136.19	136.19	811.80	1,268.20	39%
10-560-3100 VEHICLE OPERATION	0	0.00	0.00	0.00	3.89	(3.89)	
10-560-3101 GAS	1,300	0.00	295.23	295.23	1,348.71	(48.71)	104%
10-560-3300 SUPPLIES	22,920	0.00	1,763.28	1,763.28	8,221.89	14,698.11	36%
10-560-4500 CONTRACTED SERVICES	69,000	0.00	6,900.00	6,900.00	23,360.70	45,639.30	34%
10-560-5401 HEALTH INSURANCE	28,512	0.00	776.23	776.23	5,483.00	23,029.00	19%
10-560-5700 MISCELLANEOUS	1,000	0.00	0.00	0.00	0.00	1,000.00	
10-560-7000 CAPITAL OUTLAY	152,200	0.00	0.00	0.00	71,756.23	80,443.77	47%
10-560-7200 RESERVE FOR PAVING	400,000	0.00	0.00	0.00	0.00	400,000.00	
STREET DEPARTMENT Totals:	900,212	521.09	25,064.19	25,064.19	169,183.01	730,507.90	19%
10-580-4500 CONTRACTED SERVICES	84,500	0.00	7,076.30	7,076.30	21,173.76	63,326.24	25%
SANITATION DEPARTMENT Totals:	84,500	0.00	7,076.30	7,076.30	21,173.76	63,326.24	25%
10-620-0002 COMMUNITY EVENT EXPENSES	5,000	0.00	5,000.00	5,000.00	5,000.00	0.00	100%

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## 10 GENERAL FUND

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
10-620-0200 SALARIES	17,000	0.00	458.00	458.00	1,515.00	15,485.00	9%
10-620-0500 FICA	1,350	0.00	29.27	29.27	110.12	1,239.88	8%
10-620-1300 UTILITIES	400	0.00	23.66	23.66	118.30	281.70	30%
10-620-1500 REPAIRS AND MAINTENANCE	25,000	0.00	0.00	0.00	291.02	24,708.98	1%
10-620-1600 EQUIPMENT	525	175.00	0.00	0.00	0.00	350.00	33%
10-620-3300 SUPPLIES	1,000	0.00	0.00	0.00	139.16	860.84	14%
10-620-4500 CONTRACTED SERVICES	1,500	0.00	320.00	320.00	856.95	643.05	57%
RECREATION DEPARTMENT Totals:	51,775	175.00	5,830.93	5,830.93	8,030.55	43,569.45	16%
10-630-1300 UTILITIES	3,400	0.00	192.99	192.99	355.92	3,044.08	10%
10-630-1500 BUILDING MAINTENANCE	5,000	0.00	0.00	0.00	0.00	5,000.00	
10-630-4500 CONTRACTED SERVICES	0	0.00	0.00	0.00	75.00	(75.00)	
10-630-9100 SHEPPARD ALLOCATION	21,108	0.00	0.00	0.00	21,108.00	0.00	100%
LIBRARY Totals:	29,508	0.00	192.99	192.99	21,538.92	7,969.08	73%
10-640-3300 SUPPLIES	1,000	0.00	0.00	0.00	0.00	1,000.00	
10-640-4500 CONTRACTED SERVICES	21,000	0.00	525.00	525.00	2,525.00	18,475.00	12%
CEMETERY DEPARTMENT Totals:	22,000	0.00	525.00	525.00	2,525.00	19,475.00	11%
10-650-0900 JANITORIAL	0	0.00	200.00	200.00	200.00	(200.00)	
10-650-1300 UTILITIES	4,600	0.00	804.36	804.36	2,274.22	2,325.78	49%
10-650-1500 BUILDING MAT. AND REPAIR	5,000	0.00	0.00	0.00	32.69	4,967.31	1%
10-650-3300 SUPPLIES	1,000	0.00	0.00	0.00	0.00	1,000.00	
10-650-4500 PROFESSIONAL SERVICES	0	0.00	265.00	265.00	740.00	(740.00)	
SENIOR CENTER Totals:	10,600	0.00	1,269.36	1,269.36	3,246.91	7,353.09	31%
10-818-9000 CONTINGENCY	29,027	0.00	0.00	0.00	0.00	29,027.00	
Totals:	29,027	0.00	0.00	0.00	0.00	29,027.00	
10-900-1000 FIRE TRUCK DEBT SVC	11,832	0.00	986.00	986.00	3,944.00	7,888.00	33%
DEBT SERVICE Totals:	11,832	0.00	986.00	986.00	3,944.00	7,888.00	33%
Expenses Totals:	2,047,532	696.09	105,935.90	105,935.90	507,772.76	1,539,063.15	25%
Revenues Over/(Under) Expenses:			4,418.86	4,418.86	89,122.39		