TOWN OF BOONE
ADMINISTRATIVE BUDGET AMENDMENT
FY 2026-2027

DATE: October 15, 2026
TO: Town Council
FROM: Guy Miller, Finance Director

I hereby request that the following BUDGET AMENDMENT be approved:

	LINE ITEM DESCRIPTION	ACCOUNT	AMOUNT
TO:	Regular Salaries	010-500-300-501101	$68,250.00
	FICA Tax	010-500-300-508101	$5,222.00
FROM:	Miscellaneous Revenue	010-000-000-489900	$73,472.00

EXPLANATION/JUSTIFICATION:
To recognize payment from SBI and appropriate funds for Local Law Enforcement Bonus Program

AUTHORIZATION: **APPROVED:** _____ **DISAPPROVED:** _____

_____ _____
Town Clerk Date

This form should only be use for Administrative Budget Amendments. All Requests must be made in round numbers.

Heather Brown - EXTERNAL EMAIL - SBI Local Law Enforcement Bonus Program - Payment Confirmation

From: Local LE Bonus 2026 <LocalLEBonus2026@ncsbi.gov>
To: "shane.robbins@boonenc.gov" <shane.robbins@boonenc.gov>, "Kayla.Trivette...
Date: 10/9/2026 6:52 AM
Subject: EXTERNAL EMAIL - SBI Local Law Enforcement Bonus Program - Payment Confirmation

Dear Boone Police Department Contacts,

The North Carolina State Bureau of Investigation (SBI) is pleased to confirm that a check has been issued to **Town of Boone** on behalf of **Boone Police Department** for the 2026 Local Law Enforcement Bonus Program.

Payment Details

Agency:	Boone Police Department
Invoice/Reference Number:	LEA0042
Certified Sworn FTEs:	39.
Base Bonus Amount:	$68,250.00
Employer Social Security and Medicare (FICA):	$5,221.32
Total Check Amount:	**$73,471.32**

The total check amount is based on the eligible sworn FTEs certified by your agency and includes the base bonus funding plus the employer portion of FICA associated with those bonus payments.

The check has been mailed to the remittance address provided by your agency and will include **LEA0042** as the payment reference to assist with identification and reconciliation.

Final Program Reconciliation

During the week of October 19, 2026, SBI will send the final planned program form. Your agency will be asked to provide information and supporting documentation necessary to reconcile the amount distributed by SBI with the bonuses actually paid to eligible officers.

Additional instructions will be provided with the reconciliation request. Please retain the payroll documentation supporting the bonus payments for submission at that time.

We appreciate the assistance of your agency's authorized, payroll, and finance contacts throughout this process. The cooperation of participating agencies has been essential to the timely administration and distribution of these funds.

Questions may be directed to LocalLEBonus2026@ncsbi.gov.

Thank you for your continued cooperation.

North Carolina State Bureau of Investigation
Local Law Enforcement Bonus Program

Email correspondence to and from this address may be subject to the North Carolina Public Records Law and may be disclosed to third parties by an authorized state official.

Heather Brown - EXTERNAL EMAIL - Local Law Enforcement Bonus Program – Additional FAQs on 401(k) and Tax Withholding

From: Local LE Bonus 2026 <LocalLEBonus2026@ncsbi.gov>
Date: 10/9/2026 5:58 AM
Subject: EXTERNAL EMAIL - Local Law Enforcement Bonus Program – Additional FAQs on 401(k) and Tax Withholding
Bc: Heather Brown

Good morning,

The North Carolina State Bureau of Investigation (SBI) would like to provide additional clarification regarding two frequently asked questions related to the Local Law Enforcement Bonus Program.

1. How should the bonus payments be treated for 401(k) purposes?
The State's authority regarding retirement treatment applies to State-administered retirement provisions. Neither the State nor SBI can determine how these bonus payments should be treated under an individual agency's 401(k) plan.

The entity responsible for processing payroll should review its applicable retirement plan provisions and consult with its plan administrator, as necessary, to determine the appropriate 401(k) treatment.

2. What taxes should be withheld from the bonus payments?
The bonus payments are considered taxable compensation and are subject to applicable federal and North Carolina income tax withholding requirements, as well as applicable Social Security and Medicare taxes.

The county, municipality, or other entity responsible for processing payroll must apply the appropriate withholding and reporting requirements in accordance with IRS and NCDOR guidance. Agencies should consult their payroll administrators or tax professionals as needed to ensure the bonuses are processed and reported correctly.

Additional Reminder
SBI is responsible for administering the distribution of bonus funds to eligible law enforcement agencies in accordance with the legislation. The county, municipality, or other governmental entity responsible for processing payroll on behalf of the law enforcement agency is responsible for ensuring bonus payments are properly processed, including applicable retirement contributions, tax withholding, and payroll reporting requirements.

SBI does not determine the specific payroll deductions or withholding methods applicable to individual employees or local governmental entities. Questions regarding these matters should be directed to the appropriate payroll administrator, retirement plan administrator, or tax professional.

Thank you for your continued cooperation with the Local Law Enforcement Bonus Program.

SBI Executive Team

Local Law Enforcement Bonus Program
LocalLEBonus2026@ncsbi.gov

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STATE OF NORTH CAROLINA
STATE BUREAU OF INVESTIGATION
3320 GARNER RD
RALEIGH NC 27610

66-1059
531

000007409
Date: **10/06/26**

PAYABLE AT PAR THROUGH FEDERAL RESERVE SYSTEM
STATE TREASURER, RALEIGH, NC
Void After One Year

PAY SEVENTY-THREE THOUSAND FOUR HUNDRED SEVENTY-ONE AND 32/100

$73,471.32

TO THE ORDER OF

TOWN OF BOONE
P O DRAWER 192
BOONE NC 28607

AUTHORIZED SIGNATURE

⑈000007409⑈ ⑆053105941⑆ 1⑈000⑈368⑈

STATE OF NORTH CAROLINA
STATE BUREAU OF INVESTIGATION
3320 GARNER RD, RALEIGH NC 27610

000007409

DATE	INVOICE/CREDIT MEMO #	HANDLING	INVOICE AMOUNT	DISC	NET AMOUNT
10/05/26	LEA0042 Local Law Enforcement Bonus Program		$73,471.32	$0.00	$73,471.32
	TOTALS		**$73,471.32**	**$0.00**	**$73,471.32**

TOWN OF BOONE
PAYMENT RECEIPT
BOONE
North Carolina

NC SBI
Receipt #: 01-140461 10/13/26 10:37:41

19 MISC. (G/L ENTRY REQUIRED) $73,471.32
00 010-000-000-489900
010-000-000-489900
NC SBI

010·000·000·489900

Paid by Check: $73,471.32

STATE #:

AMOUNT TENDERED $73,471.32
CHANGE DUE $0.00

Please keep this receipt for your records as proof of payment.