



AGENDA ITEM COVERSHEET

PREPARED BY: Debbie Hall, Finance Director

DEPARTMENT: Finance

MEETING: Town Council – 2/10/2026

SUBJECT: Budget Amendments/Transfers

BACKGROUND:

I have received a couple of budget amendments and/or transfer requests. Transfers require only your notification whereas amendments require your approval. Listed below you will find a description of the amendment. I have also attached a copy of the supporting documentation for the appropriation.

Appropriations:

Appropriate \$91,613.97 from the General Fund fund balance to the General Fund wage and benefits line-items to fund up to an additional 2% Merit increase. The increase was approved by Town Council on January 13, 2026.

Appropriate \$25,270.00 from the Utility Fund fund balance to the Utility Fund wage and benefits line-items to fund up to an additional 2% Merit increase. The increase was approved by Town Council on January 13, 2026.

Transfers:

Transfer \$80 from account 10-410-012 Legislative Printing & Publishing from 10-410-039 Legislative Miscellaneous to cover line-item shortage.

BUDGET IMPACT:

Appropriations for the Merit increases will affect the General Fund and Utility Fund balances.

ACTION REQUESTED:

Approve the budget amendments and/or transfers as presented by the Finance Director.

BUDGET AMENDMENTS/TRANSFERS				
Date	DESCRIPTION	GL #	DEBIT	CREDIT
1/13/2026	Appropriate addition 2% for employee Merit increases plus associated benefits.			
	Executive Wages	10-420-002	5,424.00	
	Executive FICA	10-420-005	414.94	
	Executive Retirement	10-420-007	778.34	
	Executive 401k Match	10-420-025	162.72	
	Clerk Wages	10-430-002	1,151.00	
	Clerk FICA	10-430-005	88.05	
	Clerk Retirement	10-430-007	165.17	
	Clerk 401k Match	10-430-025	34.53	
	Finance Wages	10-440-002	2,838.00	
	Finance FICA	10-440-005	217.11	
	Finance Retirement	10-440-007	407.25	
	Finance 401k Match	10-440-025	85.14	
	HR Wages	10-450-002	2,603.00	
	HR FICA	10-450-005	199.13	
	HR Retirement	10-450-007	373.53	
	HR 401k Match	10-450-025	78.09	
	Community Developement Wages	10-491-002	6,134.00	
	Community Developement FICA	10-491-005	469.25	
	Community Developement Retirement	10-491-007	880.23	
	Community Developement 401k Match	10-491-025	184.02	
	Police Wages	10-510-002	24,666.00	
	Police FICA	10-510-005	1,886.95	
	Police Retirement	10-510-007	3,936.14	
	Police LEO 401k Match	10-510-010	1,146.15	
	Police 401k Match	10-510-025	739.98	
	Lifeguard Wages	10-520-002	681.00	
	Lifeguard FICA	10-520-005	52.10	
	Lifeguard Retirement	10-520-007	97.72	
	Lifeguard 401k Match	10-520-025	20.43	
	Fire Wages	10-530-002	13,856.00	
	Fire FICA	10-530-005	1,059.98	
	Fire Retirement	10-530-007	1,988.34	
	Fire 401k Match	10-530-025	415.68	
	Marina Wages	10-550-002	1,236.00	
	Marina FICA	10-550-005	94.55	
	Marina Retirement	10-550-007	177.37	
	Marina 401k Match	10-550-025	37.08	
	Environmental Wages	10-580-002	8,049.00	

BUDGET AMENDMENTS/TRANSFERS				
Date	DESCRIPTION	GL #	DEBIT	CREDIT
	Environmental FICA	10-580-005	615.75	
	Environmental Retirement	10-580-007	1,155.03	
	Environmental 401k Match	10-580-025	241.47	
	P&R Wages	10-620-002	4,966.00	
	P&R FICA	10-620-005	379.90	
	P&R Retirement	10-620-007	712.62	
	P&R 401k Match	10-620-025	148.98	
	Boardwalk Wages	10-650-002	453.00	
	Boardwalk FICA	10-650-005	34.65	
	Boardwalk Retirement	10-650-007	65.01	
	Boardwalk 401k Match	10-650-025	13.59	
		10-399-000		91,613.97
	General Fund Totals		91,613.97	91,613.97
	W&S Admin Wages	30-800-002	4,240.00	
	W&S Admin FICA	30-800-005	324.36	
	W&S Admin Retirement	30-800-007	608.44	
	W&S Admin 401k Match	30-800-025	127.20	
	WWTP Wages	30-810-002	3,428.00	
	WWTP FICA	30-810-005	262.24	
	WWTP Retirement	30-810-007	491.92	
	WWTP 401k Match	30-810-025	102.84	
	WWC Wages	30-811-002	5,943.00	
	WWC FICA	30-811-005	454.64	
	WWC Retirement	30-811-007	852.82	
	WWC 401k Match	30-811-025	178.29	
	Water Wages	30-812-002	1,183.00	
	Water FICA	30-812-005	90.50	
	Water Retirement	30-812-007	169.76	
	Water 401k Match	30-812-025	35.49	
	Stormwater Wages	30-900-002	5,422.00	
	Stormwater FICA	30-900-005	414.78	
	Stormwater Retirement	30-900-007	778.06	
	Stormwater 401k Match	30-900-025	162.66	
		30-399-000		25,270.00
	Utility Fund Totals		25,270.00	25,270.00
	Total Transfers		116,883.97	116,883.97

Lynn Barbee
Mayor

Jay Healy
Council Member

Vince Losito
Council Member



Deb LeCompte
Mayor Pro Tem

Wayne Rouse
Council Member

Bruce Oakley
Town Manager

TOWN OF CAROLINA BEACH
1121 N. Lake Park Boulevard
Carolina Beach, North Carolina 28428

BUDGET TRANSFER REQUEST

To: Debbie Hall, Finance Director

From: Kim Ward, Town Clerk

Re: Budget Transfer Request

Date: January 16, 2026

Budget transfer amount: \$80.00

From: 10-410-012 (Printing and Publishing)

To: 10-410-039 (Miscellaneous)

Explanation: Overage occurred in the Legislative Miscellaneous line item.