



**SEABROOK CITY COUNCIL
REGULAR CITY COUNCIL MEETING**

Mayor Jim Sweeney called the Seabrook Council Meeting to order at 6:00 p.m. in the Council Chambers in Seabrook City Hall. Present were City Councilmembers Jim Sweeney, Buddy Hammann, Tyler Kubena, Jared Sessum, Tom Tollett, Angela Cervantes, Summer Sanford. Also in attendance were: City Manager Gayle Cook, City Secretary Rachel Lewis, and Deputy City Manager Sean Landis. Mayor Jim Sweeney declared a quorum and pledges were conducted.

1. PUBLIC COMMENTS AND ANNOUNCEMENTS

There were no citizen comments

2. WORKSHOP SESSION

2.1 Review and discuss Fiscal Year 2025-2026 budgets for the City of Seabrook's Operations, Special Funds, Capital Improvement Program and the proposed tax rate based on the Certified Estimates Roll from Harris County Appraisal District.

Discussion regarding the FY 2025–2026 budgets for the City of Seabrook's Operations, Special Funds, Capital Improvement Program and the proposed tax rate (See Attachment A)

- Andy Castiglione with SVFD discussed using the Public Safety Fund to purchase a boat for SVFD use.
- Council agreed to have staff update a survey regarding increasing the \$3.00 utility fee that funds the Public Safety Fund and bring it back to Council at a later date.
- Council member Cervantes requested to apply funds from the Park Improvement Fund to improve the condition of the skate park at Meador Park.
- Chief Nelson discussed using the Crime District Fund to purchase a boat for Police Department use.

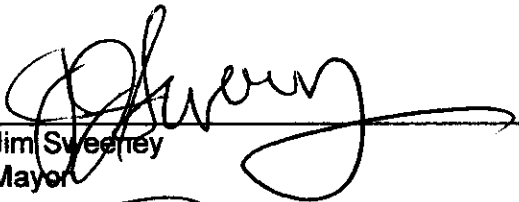
2.2 Discussion regarding the dates for future budget meetings.

The next Regular City Council meeting will be August 5, 2025 at 6:00 p.m.

3. ADJOURN MEETING

Hearing no further discussion, Mayor Pro Tem Hammann adjourned the meeting at 7:21 p.m.

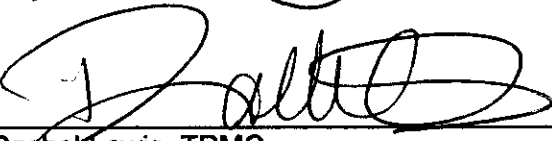
APPROVED:



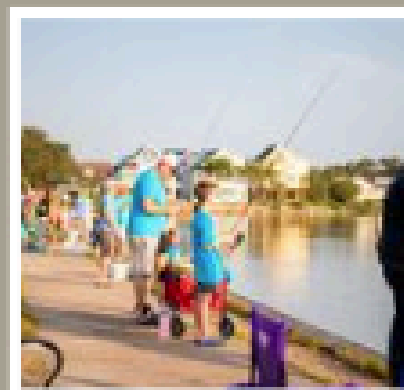
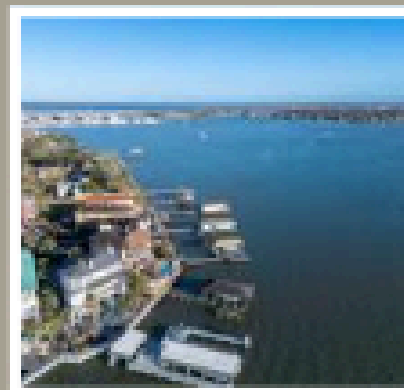
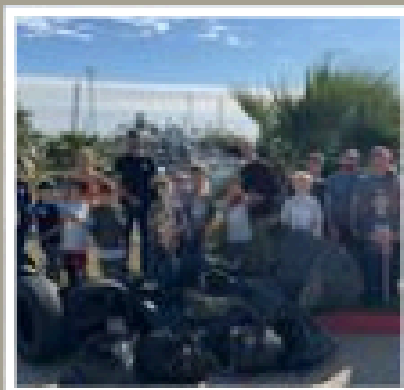
Jim Sweeney
Mayor

DATE: 8/19/2025

ATTEST:



Rachel Lewis, TRMC
City Secretary





SEABROOK

Proposed

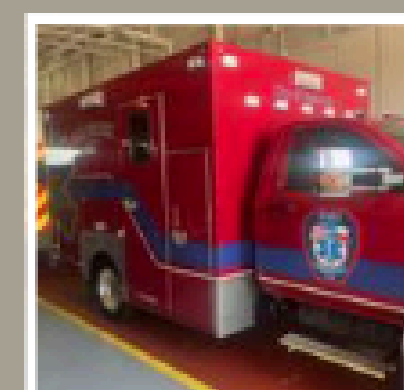
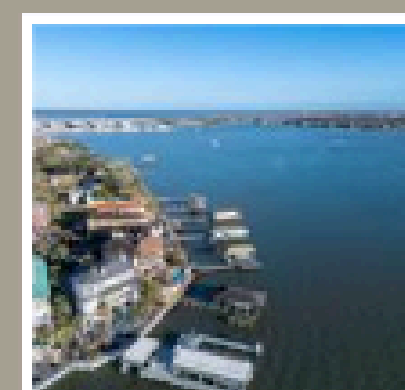
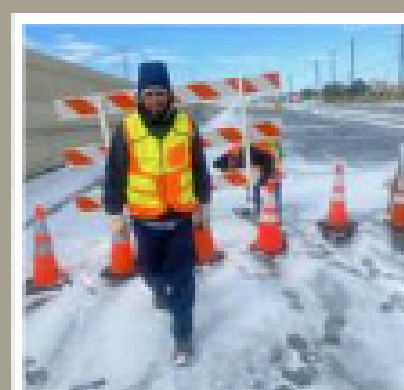
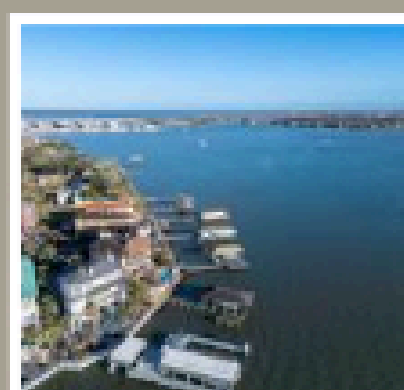
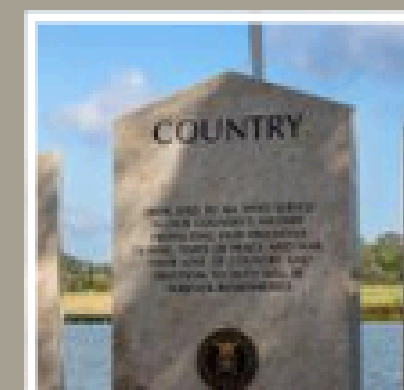
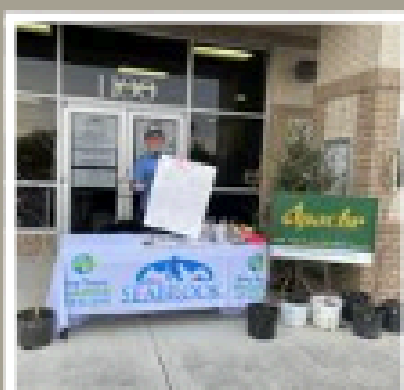
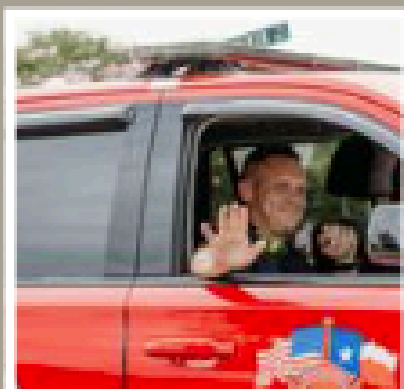
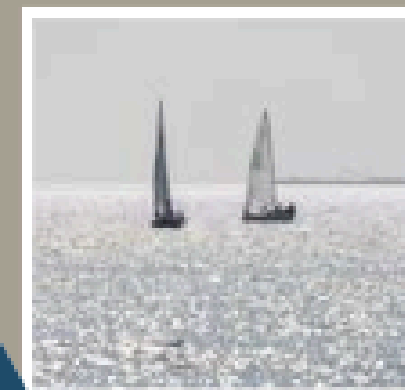
Annual Budget

FISCAL YEAR 2025-26

CITY OF SEABROOK

July 22, 2025

Workshop #2



Seabrook City Council



- Proactive Communication
- Collaborative Spirit
- Integrity, Honesty & Respect
- Financial Stewardship
- Nurture Collective Trust

5 Strategic Areas of Emphasis

1. Economic Development

- Support local businesses, signage, incentives & ecotourism

2. City Services

- Facility improvements, staff support, and digital efficiency

3. Infrastructure

- Sustainable planning, independent water supply & district parking

4. Engagement & Branding

- Improve signage, website, communication & customer service

5. Quality of Life

- Enhance water access, parks, trails & community education

Budget



Special Thanks to

Director of Finance
Assistant Director of Finance
Assistant City Manager (ACM)



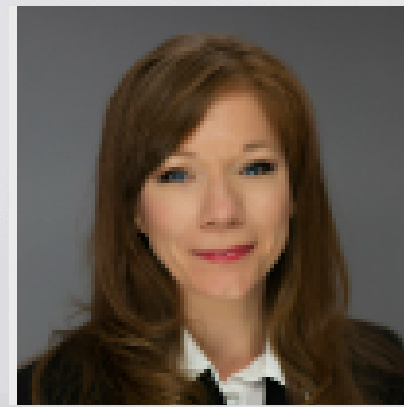
Crissy, HR



Kat, Finance



Jessica, Court



Gayle, CM



Sean, ACM



Mike, Finance



Rachel, City Sec



Jimmy, IT



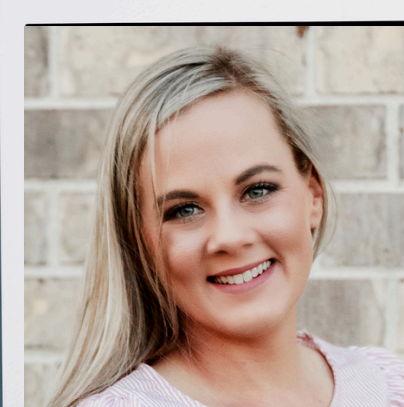
Rolf, PD



Kevin, ES



Robert, EMS



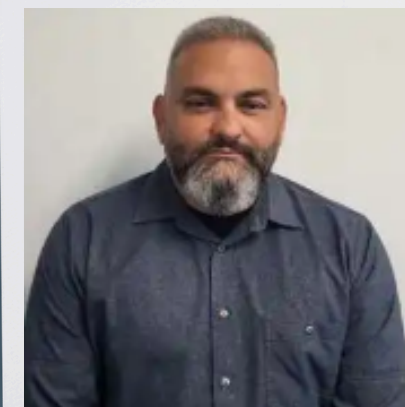
Amanda, PA



Nick, Com Dev



Brian, PW



Jesse, PW



DIRECTORS & ASSISTANTS

Agenda

1. Important Dates
2. Financial Condition
3. Preliminary Assessed Values and Historical Rates
4. Budget Highlights
5. Revenue Projections
6. General Fund
7. Enterprise Fund
8. Special Funds
9. Next Steps

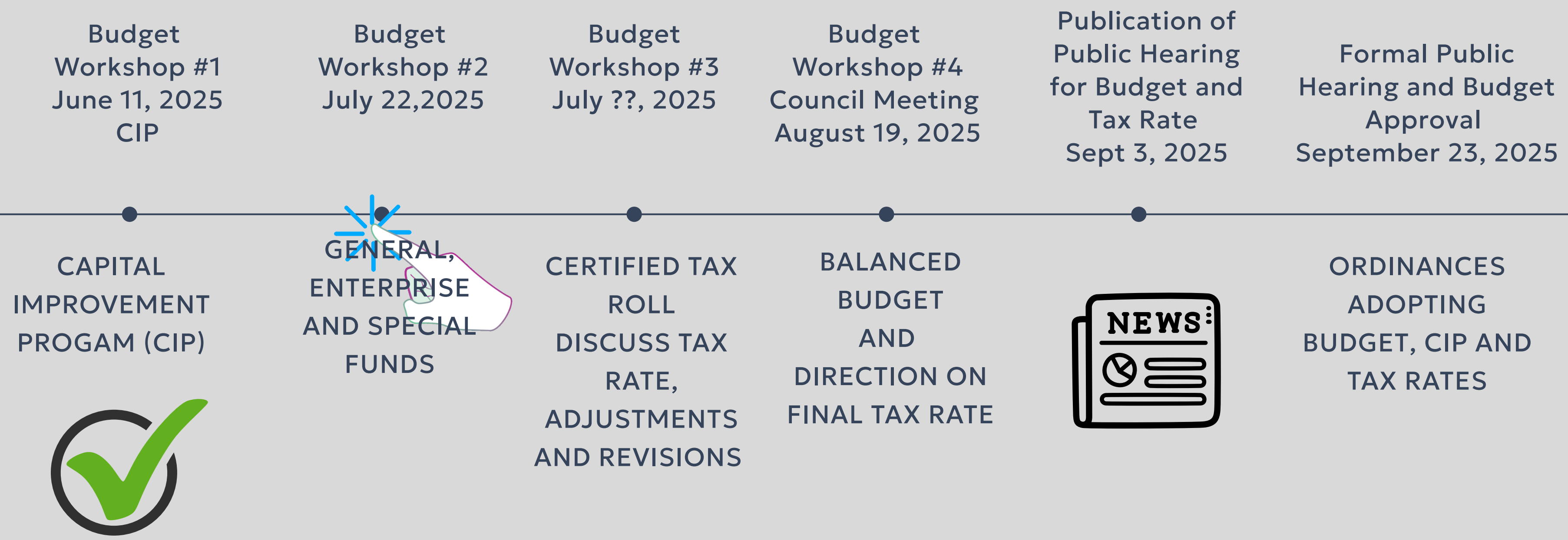


Overview

- General Fund \$ 15.6 million
- Enterprise Fund \$ 13.2 million
- Debt Service Fund \$ 2.9 million
- Hotel Occupancy Tax (HOT) \$ 518 k
- Capital Funds (CIP) \$ 13.9 million
- Crime Control District \$ 1.1 million
- Economic Development Corporation \$ 2.3 million
- Special Revenue Funds \$ 2.1 million

Total All Budgets \$ 51.9 million

Important Dates



Financial Condition

- The City currently maintains independent bond ratings of “Aa3” and “AA” by Moody’s Investors Services and S&P Global Ratings, respectively
- The City continues to receive “Unmodified” audits, which is the highest rating a City can receive
- For the 46th consecutive year the City received the Certificate of Achievement for Excellence in Financial Reporting for its Annual Comprehensive Financial Report

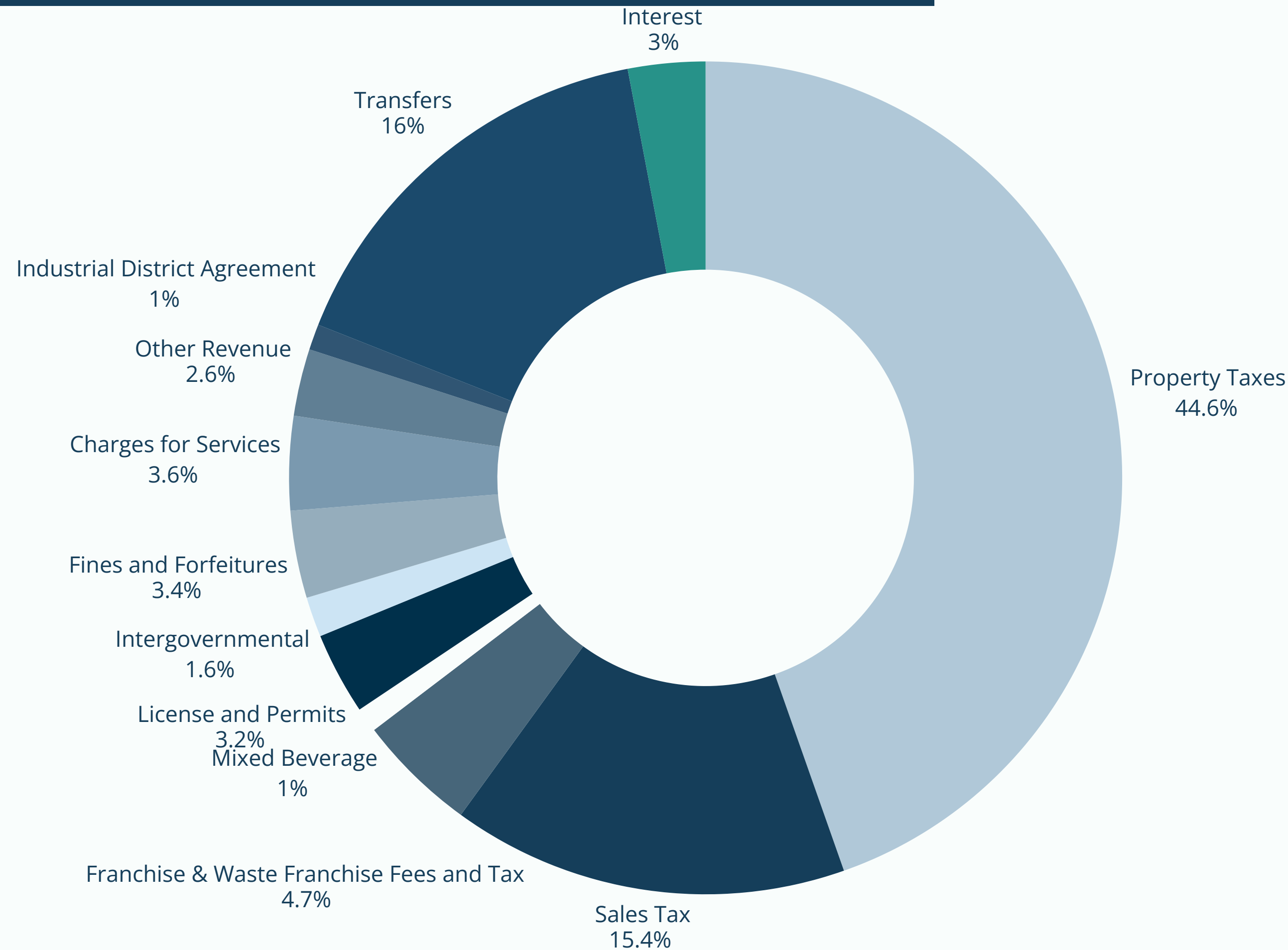




Revenue Outlook



General Fund Revenues



Major Revenue Changes

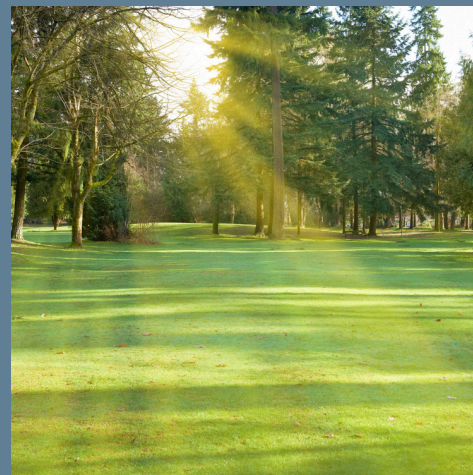


Property Tax / Ad Valorem
Flat

98% Collection Rate
Delinquent Tax Slowed



Sales Tax
-4.62% Decrease



Charges for Services
7.7% Increase



Property Taxes

CCISD
47.7%

CITY
22.4%

COUNTY
19%

COUNTY HOSP
8%

COUNTY FLOOD
2.4%

PORT .29%

COUNTY EDUC
.2%



CURRENT RATE:

City of Seabrook Breakdown FY 2025 Rate

• Operating & Maintenance	35.1251 cents
• Debt	<u>10.3905 cents</u>
	45.5156 cents/\$100

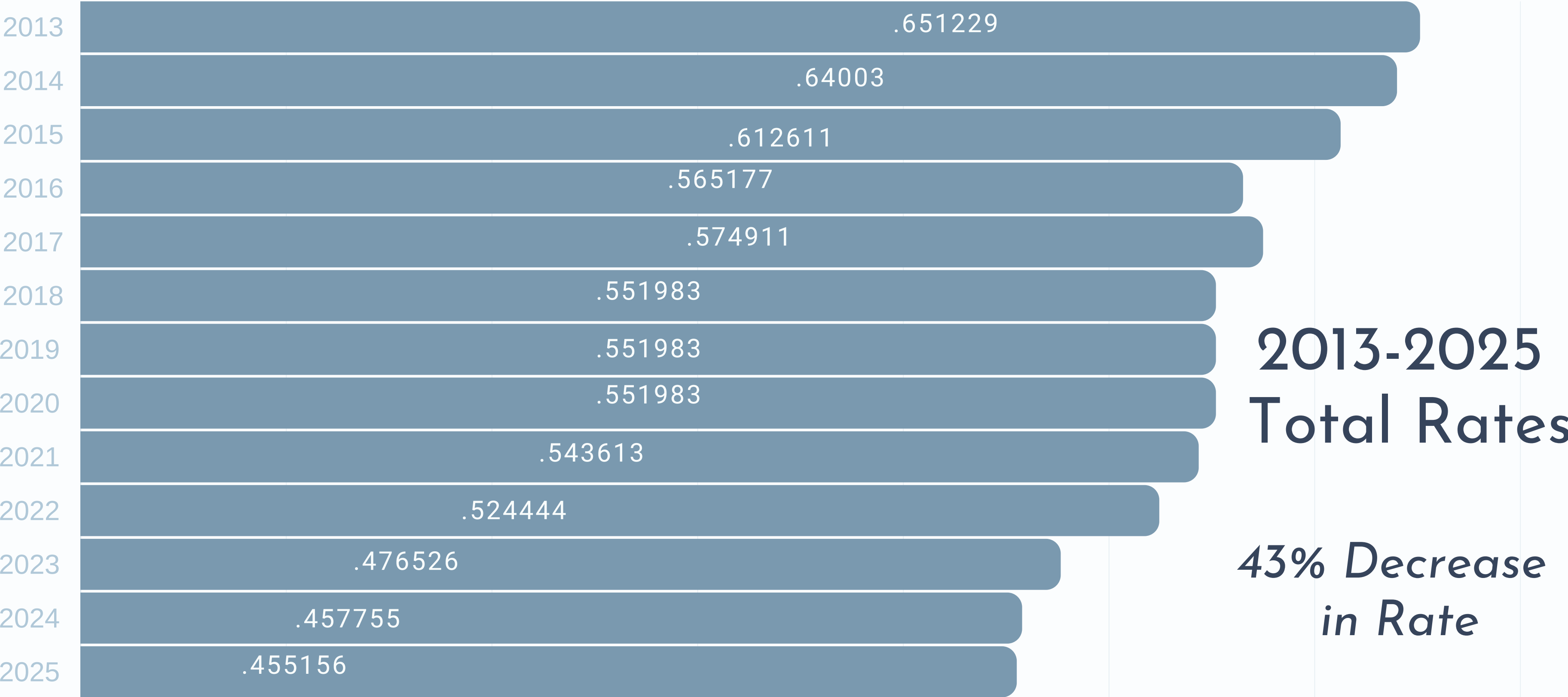
City of Seabrook
22.4%



Regional Tax
Rate Current
FY 25
Comparison

CITY	RATE/\$100
SEABROOK	.455156
EL LAGO	.473114
LEAGUE CITY	.369000
DEER PARK	.720000
LA PORTE	.710000
BAYTOWN	.700420
PASADENA	.474834
WEBSTER	.374830
LAKE JACKSON	.367360

Ad Valorem Tax Rates



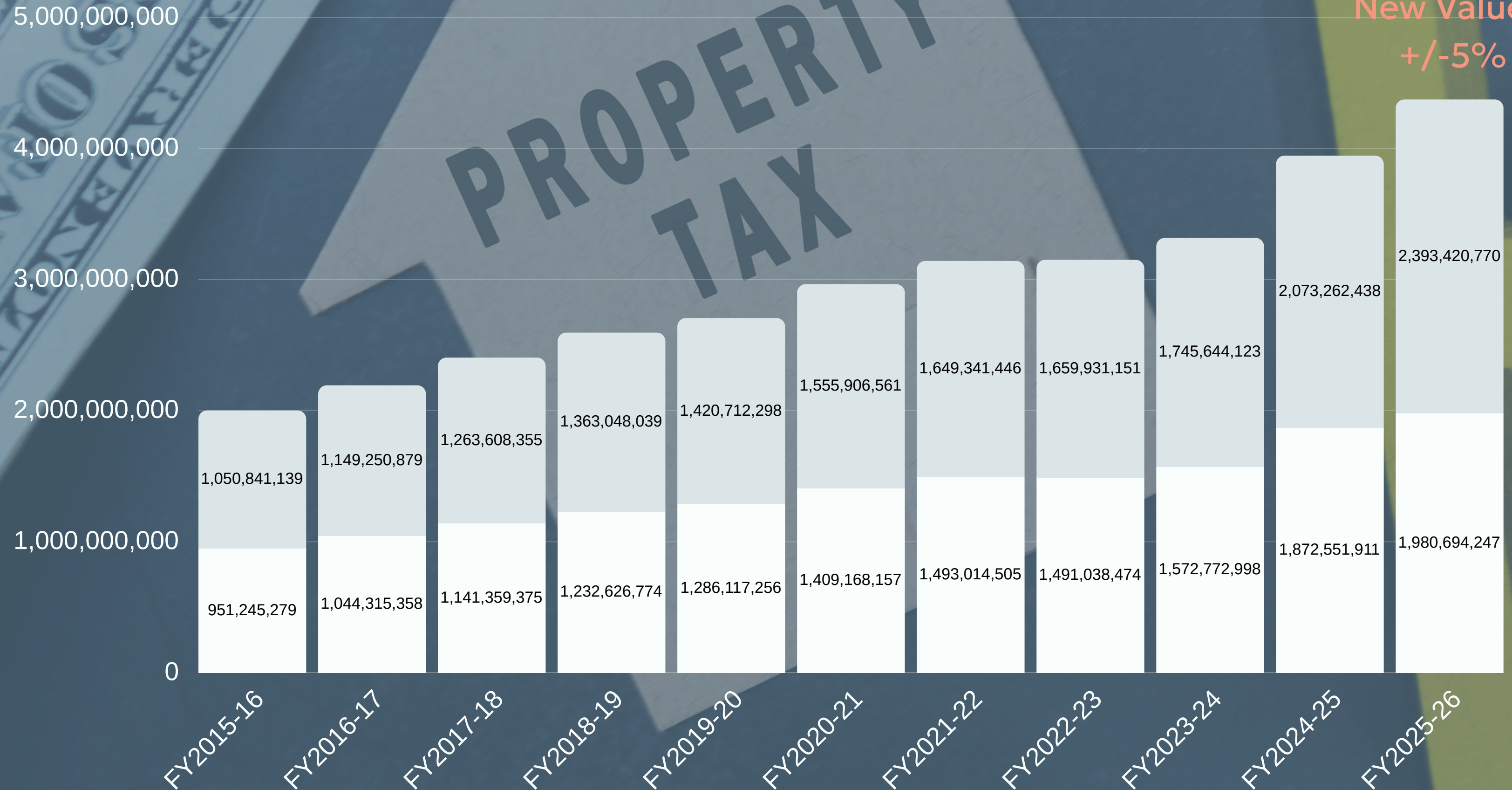
General Fund Revenue



2025-26
PROPOSED BUDGET

TOTAL ASSESSED VALUE
TAXABLE VALUE

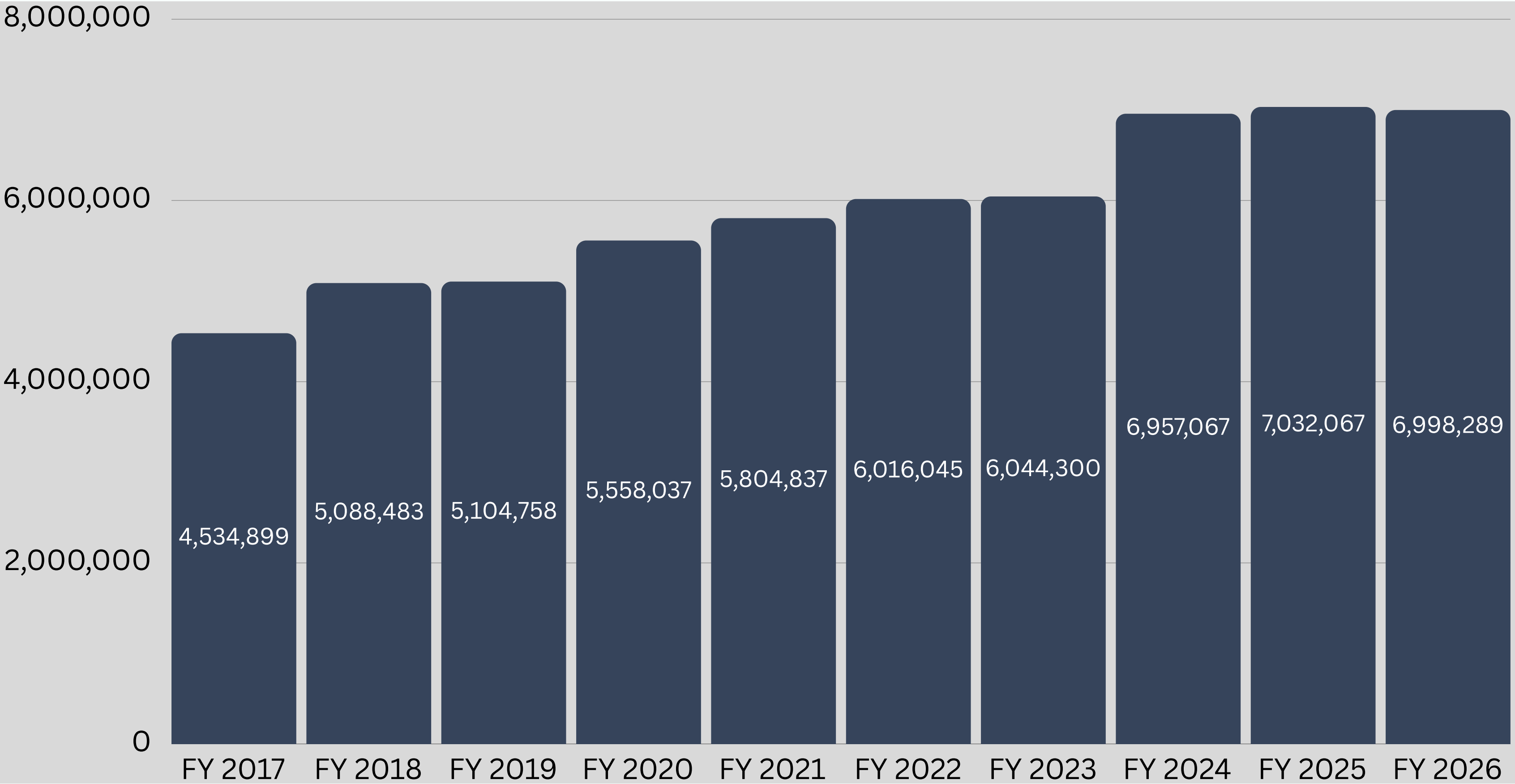
Preliminary Figures
New Values
+/-5%



General Fund Revenue



2025-26
PROPOSED BUDGET

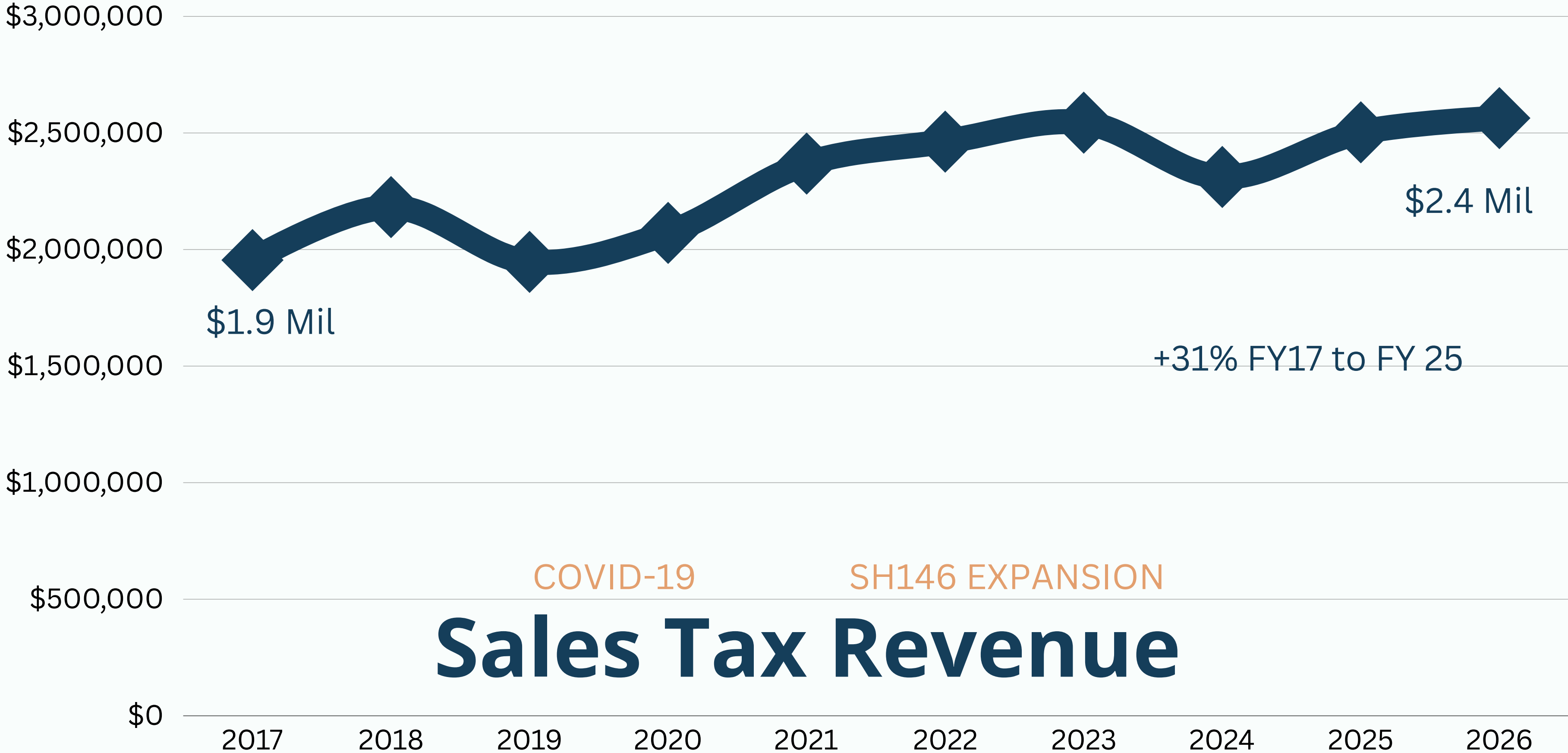


Property Tax Revenue

General Fund Revenue



2025-26
PROPOSED BUDGET



Sales Tax Revenue

General Fund Revenue



2025-26
PROPOSED BUDGET

City	Net Payment This Period	Comparable Payment Prior Year	% Change	Payment YTD	Prior Year Payment YTD	% Change
La Porte	\$1,523,908.11	\$1,102,522.26	38.22%	\$11,540,725.54	\$9,797,899.35	17.78%
Clear Lake Shores	\$258,421.30	\$216,505.77	19.36%	\$1,688,367.83	\$1,468,493.58	14.97%
Deer Park	\$1,141,651.44	\$1,039,757.54	9.79%	\$8,549,954.20	\$7,604,115.93	12.43%
Friendswood	\$1,162,617.48	\$950,220.58	22.35%	\$8,342,005.33	\$7,420,753.33	12.41%
Webster	\$2,136,781.52	\$2,053,048.61	4.07%	\$15,272,684.08	\$13,711,607.07	11.38%
Lake Jackson	\$1,019,415.21	\$902,633.22	12.93%	\$7,792,446.81	\$7,067,784.09	10.25%
El Lago	\$20,523.29	\$18,328.25	11.97%	\$146,782.61	\$133,683.45	9.79%
Nassau Bay	\$140,262.91	\$133,666.35	4.93%	\$989,561.12	\$911,016.96	8.62%
Seabrook	\$287,489.25	\$268,072.17	7.24%	\$1,966,602.90	\$1,821,834.22	7.94%
Taylor Lake	\$17,636.50	\$16,597.72	6.25%	\$136,065.51	\$126,568.90	7.50%
Baytown	\$2,388,853.70	\$2,226,630.11	7.28%	\$16,662,690.62	\$15,650,280.75	6.46%
Pasadena	\$3,602,788.90	\$3,561,407.95	1.16%	\$26,761,338.58	\$25,329,372.92	5.65%
League City	\$3,094,364.26	\$3,090,075.66	0.13%	\$23,094,643.59	\$22,612,169.80	2.13%
Dickinson	\$967,969.50	\$1,124,059.38	-13.88%	\$6,483,326.90	\$7,314,928.37	-11.36%

Sales Tax Comparison - July '25

Proposed - Highlights

- Harris County Preliminary Tax Roll Values 2 Billion this year
- Proposed Budget Includes 0 New Positions in General Fund
- 1.5% Cost of Living Adjustment (COLA)
- 3.0% Market Adjustment for Police Officers Pay Grade
- 2.5% Step for Civilian
- 3.0% Step for Civil Service
- Health Insurance Increase 14.4%
- Property, Liability and Workers Compensation Insurance 7%





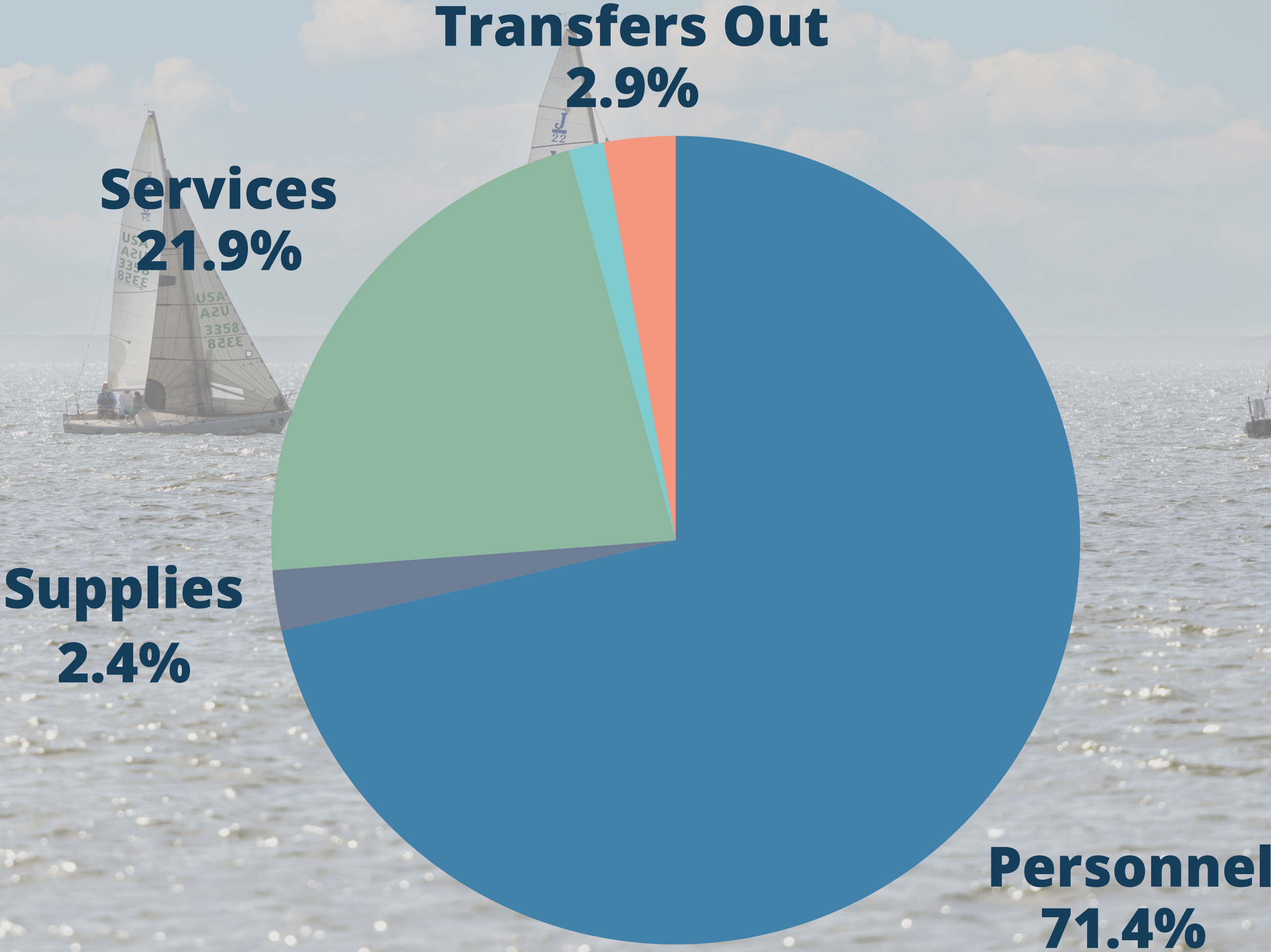
EXPENDITURES

General Fund

Reserves
\$9.8 Million

General Fund

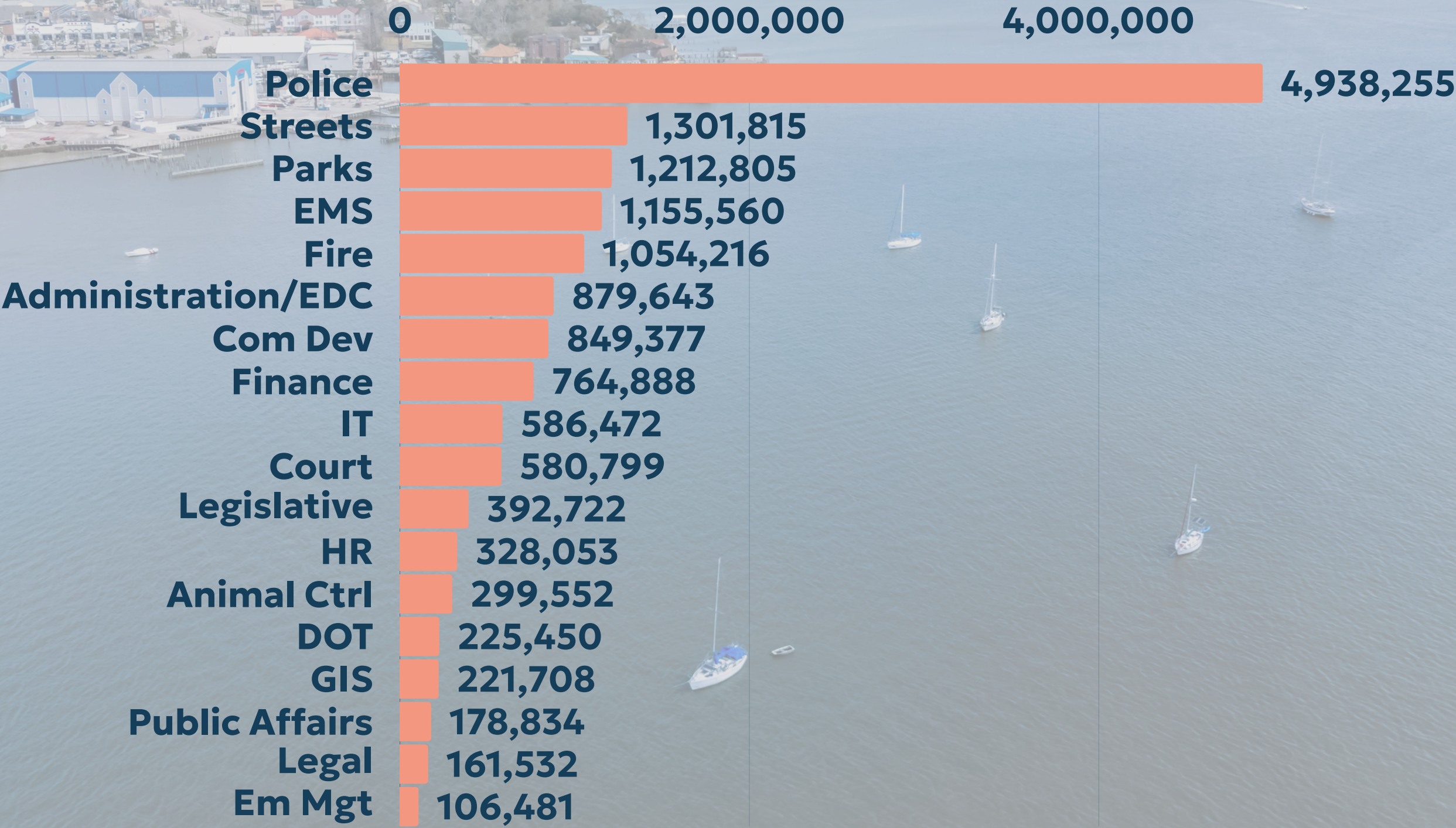
- 25% Emergency Reserve
\$ 3.7 Million
- Committed Fund
\$ 1.6 Million
- Unreserved Funds
\$ 4.5 Million



General Fund Expenditures



2025-26
PROPOSED BUDGET



PAYROLL ADJUSTMENT:

The following departmental sheets reflect COLA and Step Increases; however, due to accrual in accounting, the exact dates per payroll period are backed out at the beginning and backed in at the close of the fiscal year to account for the Payroll Adjustment Factor.

This year the adjustment yielded a credit of 11 days that will come off the payroll costs for FY 2026 and assisted in funding adjustments.

100- LEGISLATIVE -4.34%

GOALS:

- Deputy CS for Certification
- Digitally Manage City Wide Records
- Records Management Policies
- Training on Agenda Software

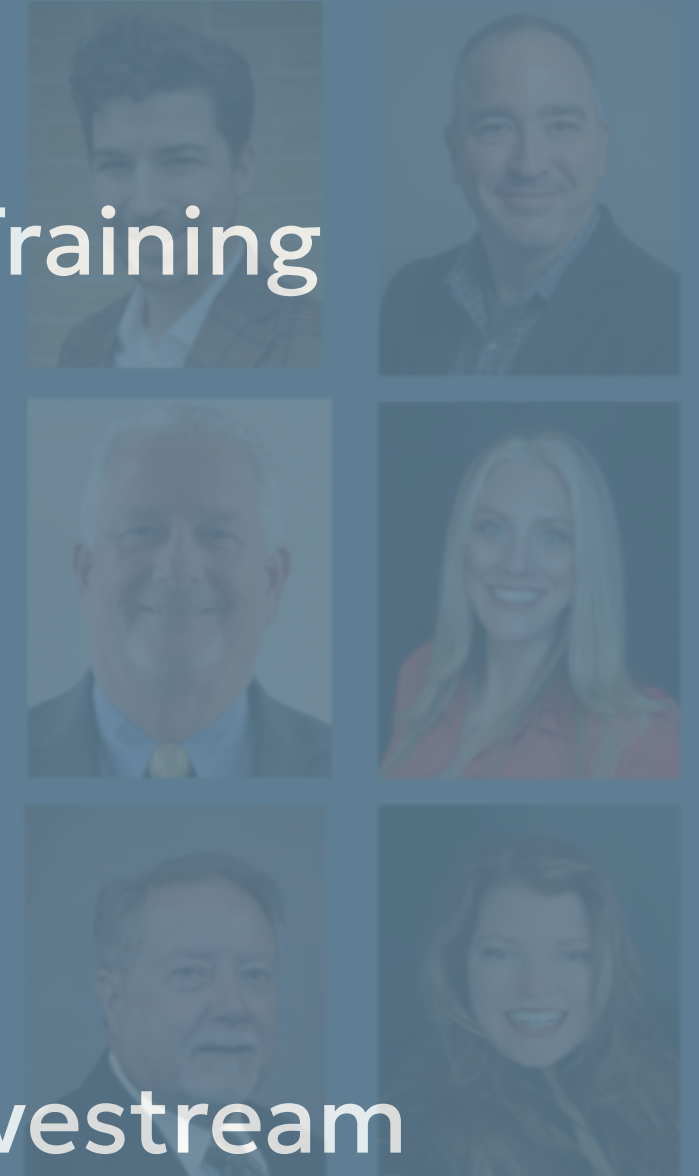
EXPENSE CHANGES

- Telephone Expenses for Council
- Livestreaming IT Software
- Election expenses

LEGISLATIVE

CITY SECRETARY AND COUNCIL DIRECT EXPENDITURES

- Council Reimbursement Funds for Training and Events
- Council Approved Events
 - State of the City or other \$3,520
 - Boat Parade \$2,000
 - HCMCA Christmas Hosting \$2,000
- Telephone - 5 Council Phones
- IT Software increased for moving Livestream Software to Legislative
- Election Expense



FINANCE

ACCOUNTS PAYABLE, PAYROLL, PURCHASING AND BUDGET, AND BACKUP TO CUSTOMER SERVICE

101- FINANCE -14.24%

GOALS:

- Cross Train
- Award application preparation for Reporting and Budget
- Earn State Transparency Stars
- Upgrade Enterprise Software across all applications

- Personnel decreases reflect Payroll Adjustment and medical election changes
- IT Software adjusted to book to exact departments
- Profession Accounting - No Single Audit
- RFP Out Currently for Auditing

102- ADMIN 5.84%

GOALS:

- **Economic Development:** Signage Program, Small Business Programs, Ecotourism
- **City Services:** Facilities Projects, Retain and Recruit by quality programs, and advance new technologies
- **Infrastructure:** Planning, Continue Research of New Water Source and Old Seabrook Parking Solutions
- **Engagement & Branding:** Start signage program, Website, Strengthen Communications
- **Quality of Life:** Expand water access, Add Green Buffers, Citizen Education

ADMINISTRATION

CITY MANAGMENT AND ECONOMIC DEVELOPMENT PERSONNEL COSTS

- This department serves as the cost center for the EDC Personnel expenses that is offset by the Transfer In (Agreement)
- All City Hall expenses for janitorial, utilities, and maintenance
- All General Liability, Flood and Property Insurance not Public Works related

INFORMATIONAL TECHNOLOGY (IT) SERVES ALL DEPARTMENTS INTERNAL AND EXTERNAL (MOBILE) EQUIPMENT

103- IT -11.41%

GOALS:

- 25 New Workstations
- Server Replacements
- Incode (Enterprise) Software Upgrade
- Imaging Software Upgrade
- Training
- Upgrade Security Monitors

- Numerous decrease in IT Software and IT Hardware
 - FY25 many equipment order fulfilled
 - FY25 prior year software expense not reoccurring
 - Some departmentalized to utilization

104- GIS 2.69%

GOALS

- Continue layers and Open Data additions
- Emergency Planning
- Serves all departments including EDC
- Automated Processing

EXPENSE CHANGES

- Dues and Subscriptions reduced for Esri users
- IT Software expenses reduced for Esri platform on Drones

105 - HR 1.31%

GOALS

- Develop Wellness Program
- Expand Risk Review to Mitigate Potential Losses
- Develop New Training Programs
- Improve Technology Uses for Classification Viewing
- Civil Service

EXPENSE CHANGES

- Expanding Training Opportunities
- IT Software is implementing Evaluation Software

106 - EMERGENCY SERVICES -8.47%

GOALS

- Cross Train EOC roles
- Early Warning System
- Public Relation Events and setup rollout
- Expand on the new Emergency Notification System

EXPENSE CHANGES

- AED certification every two years to reduce this year
- Telephone - Retiring Analog Lines

108 - PUBLIC AFFAIRS

-34.88%

GOALS

- Citizens University
- Community Surveys
- Policy Updates
- EDC Support
- Training City Wide
- Provide support for multiple software upgrade

EXPENSE CHANGES

- IT Software moved to departmentalize
- Dues adds all Website, Archiving and workflow subscriptions

109 - LEGAL -19.55%

- Prosecutor
- Part-Time Assistant to Prosecutor
- Language Services
- City Attorney

EXPENSE CHANGES

- Reducing legal expenses

200 PUBLIC SAFETY -5.76%

GOALS

- Exercise Emergency Plans
- Reduce Crash Rates
- Crisis Intervention Team
- Eliminate illegal encampments
- Community Engagement
- Accreditation
- Attain Ballistic Equipment
- Satisfaction Survey Tool

EXPENSE CHANGES

- Market Adjustment for Police Officers +3%
- New CAD Software live and expenses decreased after last payment

210 - ANIMAL CTRL

.26%

GOALS

- Design and install of Canine Play Yards
- Information Monitor
- Attend Community HOA Meetings
- Training in CPR/First Aid
- Build up Volunteer Program

EXPENSE CHANGES

- Fuel decrease

220 - DOT -13.45%

GOALS

- Fill vacancies
- Increase by 10% Traffic Enforcement
- Crash and Reconstruction Training
- Multi-Agency Training

EXPENSE CHANGES

- Personnel - Officers COLA

230 EMER SERVICES 1.52%

GOALS

- EVOC Training
- Decrease Mutual Aid %s
- QA 90% Patient Contacts
- Onboard Lieutenant with CPR, ACLS and PALS Instructor Certifications

EXPENSE CHANGES

- Fire Contract
- Janitorial decrease to bring In-House
- Increase in general maintenance

240 EMS -3.97%

GOALS

- EVOC Training
- 6 min Response Time 80% of Time
- Reporting on Call Volume
- Upgrade Continuing Education
- Analyze if Peak Truck needed
- Decrease Mutual Aid

EXPENSE CHANGES

- Rental Agreement decrease for new Oxygen provider
- Radio Maintenance decrease

400 PARKS 1.96%

GOALS

- Beautification Projects
- Dead Tree Program
- Trail Maintenance
- Mowing 80 acres
- City Event Coordination
- Keep Texas Beautiful Program management
- Manage all Park CIP projects from design to completion

EXPENSE CHANGES

- Add back Lifeguard expense \$60k
- Add Pool Supply Expenses

500 STREETS -6.22%

GOALS

- Manage all Street CIP projects from design to completion
- ROW Mowing
- Street Sign Upgrades
- Mosquito Control
- Sidewalk Program
- Drainage Outfall Upgrades
- Dead Tree Program

EXPENSE CHANGES

- Increase in Drainage Maintenance
- **Sidewalk expense decreased to in-house
- Utility Increases for lights

600 COMM DEV 5.46% GOALS

- Continue Comp Plan recommendations to P&Z and kick off Zoning Re-write
- Respond with 48 hrs to nuisance calls
- City Beautification efforts on property issues
- Timely Inspections
- Identify New Service Programs

EXPENSE CHANGES

- New Permit Software
- Bank Fee Increase due to increase in electronic payments
- Decrease 3rd party exp

700 COURT 1.45% GOALS

- Prepare for Municipal Justice 10 conversion
- Security Drills
- Warrant Outreach Programs
- Create Juvenile Diversion Program per state law
- Implement Court Clerk Certification Program

EXPENSE CHANGES

- Decrease Judge Expense
- Bank Fee Increase due to increase in electronic payments



Decision Packages

One-Time Expenses: \$171,630

- Digitizing City Hall Records \$21,700
- (2) Mowers in Streets \$38,000
- IT PW Cameras \$9,330
- New Excavator \$100,000
- Public Affairs Software \$2,600

Reoccurring Expenses: \$191,563

- New Position Street Maint \$59,000
- New Position IT \$68,063
- New Position Parks Maint \$54,000
- Reclassification Parks Crew Lead \$10,500



Police Station Updates

City Hall Updates

*Projects are still pending cost estimates



Ad Valorem Property Tax

Maintenance &
Operations Rate =
Operations
"M&O"

Interest and SinkingRate
= Debt Payments
"I&S"

No New Revenue =

Calculates a Tax Rate that will
derive the SAME revenue on
properties from rolls last year

"NNR"

Voter Approval Rate = "VAR"

"M&O" No New Revenue Rate

+ 3.5%

+ I&S Rate (Debt)

"VAR"

VAR = Maximum Allow

Rate Without Voter Approval

Current Rate

No New Revenue “NNR”
(from Estimated Rolls)

.455165

.474920

.352187

.334410

.105568

.140510



SEABROOK PUBLIC WORKS & ANIMAL CONTROL COMPLEX

Enterprise Fund



Proposed Budget Summary

BALANCED BUDGET & RESERVES

WATER AND WASTEWATER RATES

- No Rate Adjustment Proposed at this time.
- The City of Seabrook is contracted with the City of Pasadena for water.
- An update to Fee Study is due next year.

Enterprise Reserves

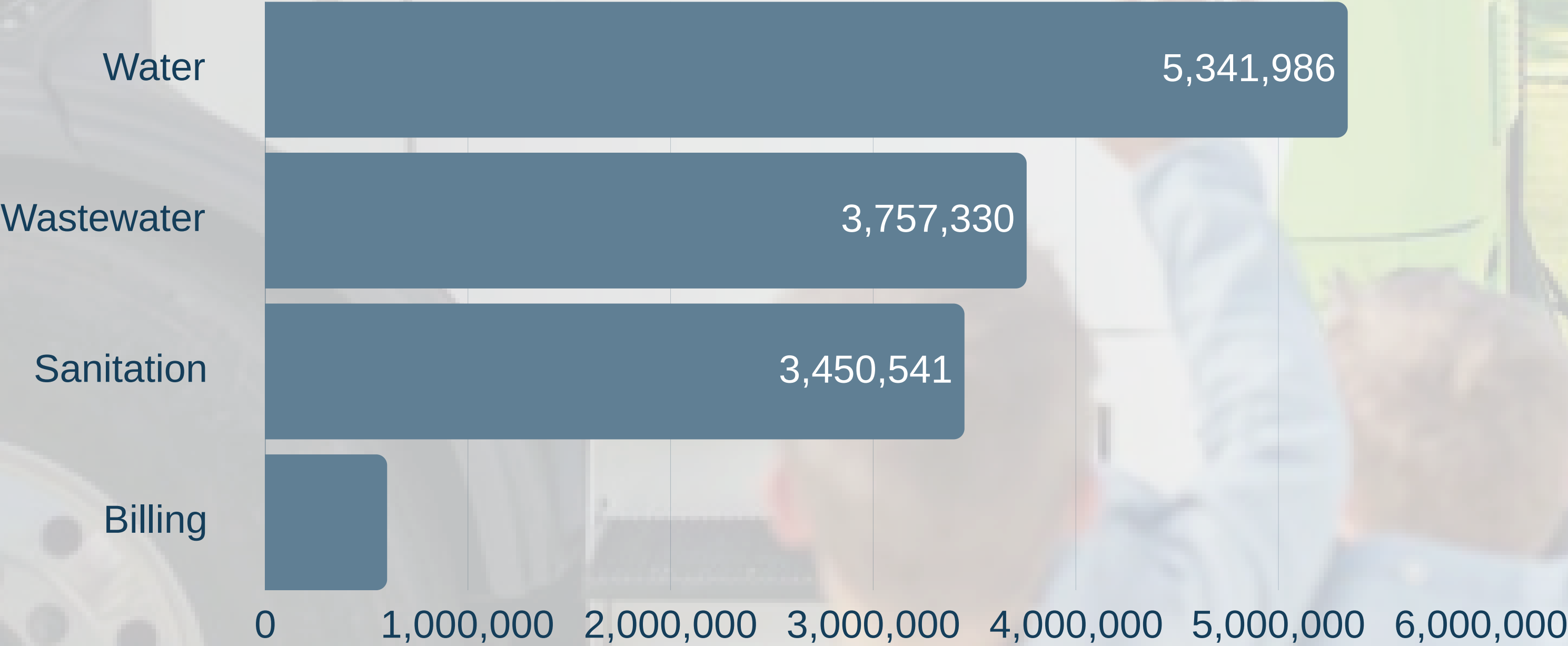


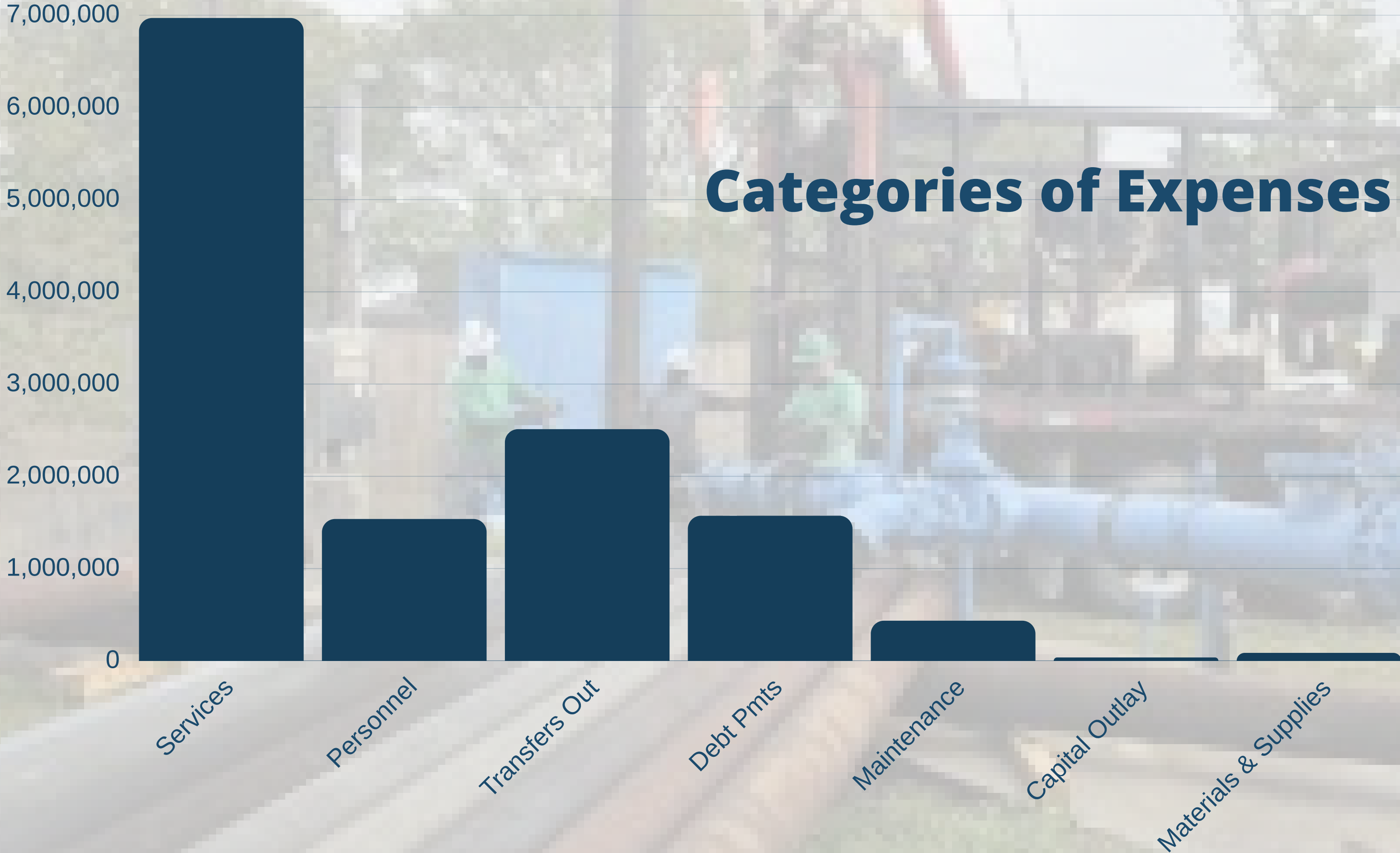
REQUIRED
RESERVE
\$1,605,022
15%



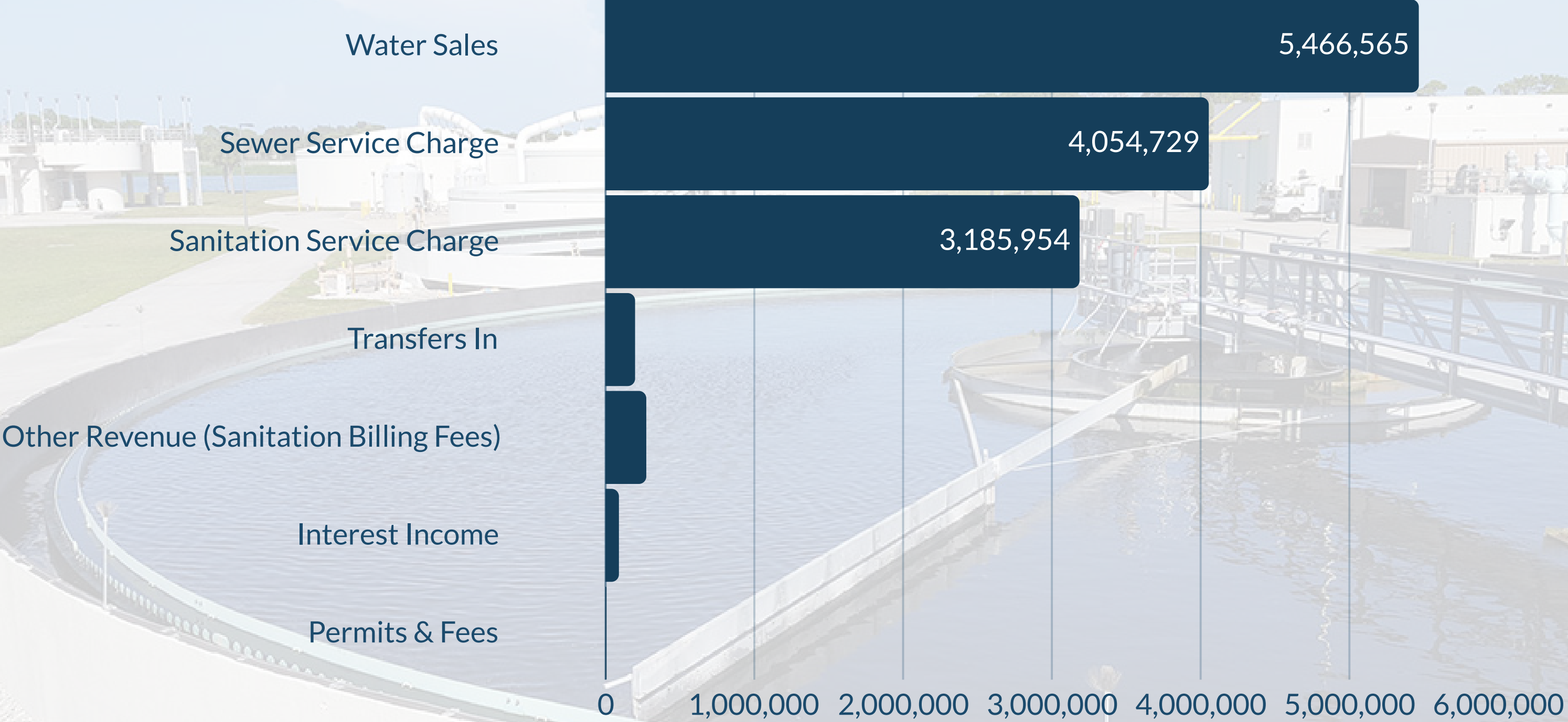
UNRESERVED
BALANCE
\$ 52,224
.5%

Expenditures by Department





REVENUES



902 - WATER -8.74%

- Decrease in Building Maintenance due to 1x project
- Water and Wastewater Fee Study & Impact Fee Study \$100,000 (every 5 years)
- Water Expense closer to actual

905 - UTILITY BILLING 13.22%

- Added EFT Billing and Bank Fees \$40,000
- Software and Agreement departmentalized

912 - SEWER -3.36%

- New plant is consuming chemical supplies more due to redundancy of components
- Sludge is decreasing

Water and Wastewater Rates



WATER

BASE 0-2,000

Base 0%

Volumetric 0%

ANNUAL CALCULATION

- FY 2026
 - Update the Water and Wastewater Fee Study



WASTEWATER

Base 0%

Volumetric 0%

Special Funds

Special Funds - Debt Fund



2025-26
PROPOSED BUDGET

Debt Service Fund contains a summary of all debt related revenues and expenditures. In addition, a detailed listing of all General Obligation Debt, Enterprise Debt, debt service requirements and a detail listing of all debt schedules by issue

I

CITY OF SEABROOK
GENERAL FUND
DEBT SERVICE REQUIREMENTS

YEAR	GO BONDS SERIES 2003			CERTIFICATES OF OBLIGATION SERIES 2010			GO REFUNDING BOND SERIES 2013			GO BONDS SERIES 2015		
	PRINC	INT	TOTAL	PRINC	INT	TOTAL	PRINC	INT	TOTAL	PRINC	INT	TOTAL
2025	385,000	16,940	401,940	70,000	7,466	77,466	505,000	9,393	514,393	285,000	188,088	473,088
2026	0	0	0	70,000	4,917	74,917	0	0	0	250,000	179,537	429,537
2027	0	0	0	65,000	2,367	67,367	0	0	0	255,000	172,037	427,037
2028	0	0	0	0	0	0	0	0	0	685,000	164,387	849,387
2029	0	0	0	0	0	0	0	0	0	705,000	143,838	848,838
2030	0	0	0	0	0	0	0	0	0	730,000	120,926	850,926
2031	0	0	0	0	0	0	0	0	0	750,000	97,201	847,201
2032	0	0	0	0	0	0	0	0	0	775,000	72,826	847,826
2033	0	0	0	0	0	0	0	0	0	800,000	49,576	849,576
2034	0	0	0	0	0	0	0	0	0	825,000	25,576	850,576
TOTAL	385,000	16,940	401,940	205,000	14,750	219,750	505,000	9,393	514,393	6,060,000	1,213,992	7,273,992

YEAR	GO REFUNDING SERIES 2017			GENERAL FUND CO'S SERIES 2020			GENERAL OBLIGATION SERIES 2024			CERTIFICATES OF OBLIGATION CO'S SERIES 2024		
	PRINC	INT	TOTAL	PRINC	INT	TOTAL	PRINC	INT	TOTAL	PRINC	INT	TOTAL
2025	395,000	61,936	456,936	11,749	104,094	115,843	80,000	197,750	277,750	125,000	452,700	577,700
2026	1,365,000	54,194	1,419,194	13,217	103,859	117,076	85,000	193,750	278,750	130,000	446,450	576,450
2027	1,400,000	27,440	1,427,440	13,217	103,595	116,812	90,000	189,500	279,500	140,000	439,950	579,950
2028	0	0	0	171,826	103,330	275,156	95,000	185,000	280,000	160,000	432,950	592,950
2029	0	0	0	179,168	96,457	275,626	100,000	180,250	280,250	170,000	424,950	594,950
2030	0	0	0	185,043	89,291	274,333	100,000	175,250	275,250	180,000	416,450	596,450
2031	0	0	0	193,854	81,889	275,743	110,000	170,250	280,250	185,000	407,450	592,450
2032	0	0	0	201,197	74,135	275,332	115,000	164,750	279,750	195,000	398,200	593,200
2033	0	0	0	208,540	66,087	274,627	120,000	159,000	279,000	205,000	388,450	593,450
2034	0	0	0	217,352	57,745	275,097	125,000	153,000	278,000	215,000	378,200	593,200
2035	0	0	0	187,980	49,051	237,031	145,000	146,750	291,750	375,000	367,450	742,450
2036	0	0	0	196,792	41,532	238,323	150,000	139,500	289,500	390,000	348,700	738,700
2037	0	0	0	204,135	33,660	237,795	160,000	132,000	292,000	410,000	329,200	739,200
2038	0	0	0	210,009	25,495	235,504	170,000	124,000	294,000	430,000	308,700	738,700
2039	0	0	0	212,946	17,094	230,041	180,000	115,500	295,500	455,000	287,200	742,200
2040	0	0	0	214,415	8,577	222,991	185,000	106,500	291,500	470,000	264,450	734,450
2041	0	0	0	0	0	0	195,000	97,250	292,250	505,000	240,950	745,950
2042	0	0	0	0	0	0	205,000	87,500	292,500	530,000	215,700	745,700
2043	0	0	0	0	0	0	215,000	77,250	292,250	555,000	189,200	744,200
2044	0	0	0	0	0	0	225,000	66,500	291,500	585,000	161,450	746,450
2045	0	0	0	0	0	0	240,000	55,250	295,250	610,000	132,200	742,200
2046	0	0	0	0	0	0	250,000	45,050	295,050	635,000	107,800	742,800
2047	0	0	0	0	0	0	260,000	34,425	294,425	660,000	82,400	742,400
2048	0	0	0	0	0	0	270,000	23,375	293,375	685,000	56,000	741,000
2049	0	0	0	0	0	0	280,000	11,900	291,900	715,000	28,600	743,600
TOTAL	3,160,000	143,570	3,303,570	2,621,440	1,055,890	3,677,330	4,150,000	3,031,250	7,181,250	9,715,000	7,305,750	17,020,750

YEAR	GO BONDS TOTAL		
	PRINC	INT	TOTAL
2025	1,856,749	1,038,367	2,895,116
2026	1,913,217	982,707	2,895,924
2027	1,963,217	934,889	2,898,106
2028	1,111,826	885,667	1,997,493
2029	1,154,168	845,495	1,999,664
2030	1,195,043	801,917	1,996,959
2031	1,238,854	756,790	1,995,644
2032	1,286,197	709,911	1,996,108
2033	1,333,540	663,113	1,996,653
2034	1,382,352	614,521	1,996,873
2035	707,980	563,251	1,271,231
2036	736,792	529,732	1,266,523
2037	774,135	494,860	1,268,995
2038	810,009	458,195	1,268,204
2039	847,946	419,794	1,267,741
2040	869,415	379,527	1,248,941
2041	700,000	338,200	1,038,200
2042	735,000	303,200	1,038,200
2043	770,000	266,450	1,036,450
2044	810,000	227,950	1,037,950
2045	850,000	187,450	1,037,450
2046	885,000	152,850	1,037,850
2047	920,000	116,825	1,036,825
2048	955,000	79,375	1,034,375
2049	995,000	40,500	1,035,500
TOTAL	26,801,440	12,791,535	39,592,975

**CITY OF SEABROOK
2025-2026 BUDGET
FUND 08-DEBT SERVICE**

FOR FISCAL YEAR ENDING SEPTEMBER 30,

EXPENSE ACCOUNTS				BUDGET	FORECAST	BUDGET
	2022	2023	2024	2025	2025	2026
5465 MISC EXPENDITURES	\$ -	\$ (7)	\$ (7)	\$ -	\$ -	\$ -
5470 DEBT SERVICE AGENT	\$ 14,425	\$ 12,825	\$ 12,825	\$ 11,000	\$ 11,000	\$ 11,000
5471 PAYMENT ESCROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5472 ISSUANCE COST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SERVICES	\$ 14,425	\$ 12,818	\$ 12,818	\$ 11,000	\$ 11,000	\$ 11,000
6325 REDEMPTION BONDS	\$ 1,526,749	\$ 1,566,749	\$ 1,566,749	\$ 1,856,749	\$ 1,856,749	\$ 1,913,217
6350 INTEREST	\$ 510,981	\$ 472,107	\$ 472,107	\$ 1,038,367	\$ 1,038,367	\$ 982,707
TOTAL CAPITAL OUTLAY	\$ 2,037,730	\$ 2,038,856	\$ 2,038,856	\$ 2,895,116	\$ 2,895,116	\$ 2,895,924
TOTAL EXPENDITURES	\$ 2,052,155	\$ 2,051,673	\$ 2,051,673	\$ 2,906,116	\$ 2,906,116	\$ 2,906,924

7% Tax City Rate

- FY2025-26 HOT Sponsored Events
+ Included \$20,000 Contingency
- Personnel
 - .5 FTE Director
 - .5 FTE Multimedia
 - 1.0 FTE Tourism & Special Events Coordinator

HOTEL/MOTEL	FOR FISCAL YEAR ENDING SEPTEMBER 30,					BUDGET 2026
	ACTUALS		2024	BUDGET	FORECAST	
	2022	2023		2025	2025	
HOTEL OCCUPANCY TAX	\$ 472,120	\$ 499,732	\$ 638,405	\$ 566,263	\$ 609,965	623,506
INTEREST INCOME	8,753	60,342	82,870	31,336	59,186	38,058
SEABROOK FESTIVAL REVENUE	82,659	64,164	8,886	-	17	-
PELICAN REVENUE	-	2,755	-	8,175	5,147	8,175
BUDGETARY FUND BALANCE	-	-	-	-	-	-
TOTAL REVENUES	\$ 563,532	\$ 626,993	\$ 730,161	\$ 605,774	\$ 674,316	669,739
PERSONNEL SERVICES	113,283	116,349	157,667	194,943	191,515	196,341
MATERIALS & SUPPLIES	247	988	5,873	1,800	1,131	2,200
SERVICES	437,948	340,778	241,020	313,438	256,758	320,164
TOTAL EXPENSES	\$ 551,477	\$ 458,115	\$ 404,560	\$ 510,181	\$ 449,404	518,704
BEGINNING BALANCE	1,420,941	1,432,996	1,624,212	1,949,813	1,949,813	2,174,725
CHANGE IN FUND BALANCE	12,055	168,877	325,601	95,593	224,912	151,035
ENDING BALANCE-RESERVED	\$ 1,432,996	\$ 1,624,212	\$ 1,949,813	\$ 2,045,406	\$ 2,174,725	2,325,759

Fund Balance - This fund has a 380 Agreement of \$1,200,000 for the Seabrook Plaza One site for a convention center. The reflected balance on summary states \$1,125,759.

EXPENSE ACCOUNTS	2022	ACTUALS 2023	2024	BUDGET 2025	FORECAST 2025	BUDGET 2026
3010 SALARIES	78,211	82,208	112,619	132,031	131,533	133,195
3011 EDUCATION INCENTIVE	-	-	-	-	-	-
3012 OVERTIME	-	-	-	-	-	-
3014 CAR ALLOWANCE	2,717	2,603	3,420	4,500	3,921	4,500
3015 CONTRACT LABOR	-	-	-	-	-	-
3100 FICA TAXES	4,800	6,026	8,517	10,445	9,500	10,534
3110 RETIREMENT	11,175	13,813	19,278	21,265	20,982	19,713
3120 HOSPITALIZATION	16,155	11,341	13,335	25,834	24,968	27,593
3130 WORKER'S COMPENSATION	165	245	187	264	190	201
3150 GIFT CERTIFICATES	50	100	96	100	100	100
3350 UNEMPLOYMENT BENEFITS	9	14	215	504	321	504
TOTAL PERSONNEL	\$ 113,283	\$ 116,349	\$ 157,667	\$ 194,943	\$ 191,515	\$ 196,341
4010 OFFICE SUPPLIES	247	988	274	800	325	700
4011 POSTAGE	-	-	-	1,000	806	1,500
4150 SMALL EQUIPMENT	-	-	5,599	-	-	-
TOTAL SUPPLIES	\$ 247	\$ 988	\$ 5,873	\$ 1,800	\$ 1,131	\$ 2,200
5010 ADVERTISING	4,835	7,976	5,543	88,700	59,909	26,700
5020 DUES & SUBSCRIPTIONS	7,183	14,347	12,257	4,377	4,017	4,307
5030 RENTALS & SERVICE AGREEMENTS	56,273	58,000	46,875	-	-	-
5042 IT SOFTWARE	-	-	10,077	11,936	11,811	11,082
5175 JANITORIAL	-	-	-	-	-	-
5227 PROF FEES - CONSULTING	-	-	-	-	-	-
5229 PROF FEES - GRANT WRITING	-	-	-	-	-	-
5293 ARTS	17,453	8,013	1,605	23,200	14,333	51,550
5295 FUTURE DEVELOPMENT/PROJECTS	-	-	-	-	-	-
5296 CONVENTION CENTER	-	-	-	-	-	-
5300 TRAVEL & CONFERENCE	6,409	932	3,900	-	-	-
5400 TELEPHONE	1,626	2,226	1,727	2,000	1,933	2,000
5464 SPORTS	-	-	-	-	-	-
5465 MISCELLANEOUS	49	96	36	225	407	25
5466 EVENTS	208,758	143,889	114,000	138,000	110,461	179,500
5467 SEABROOK FESTIVAL EXP - HOT	135,362	105,298	45,000	45,000	53,886	45,000
5468 SEABROOK FESTIVAL EXP - CITY	-	-	-	-	-	-
5475 CONTINGENCY	-	-	-	-	-	-
5616 BEACH IMPROVEMENTS	-	-	-	-	-	-
TOTAL SERVICES	\$ 437,948	\$ 340,778	\$ 241,020	\$ 313,438	\$ 256,758	\$ 320,164
6035 FACILITIES/PARKS	-	-	-	-	-	-
6039 SIGNAGE	-	-	-	-	-	66,200.00
TOTAL CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 551,477	\$ 458,115	\$ 404,560	\$ 510,181	\$ 449,404	\$ 518,704

Special Projects:

5010 Advertising \$26,700

- VisitSeabrook \$16,300
- Swag/Giveaways \$10,200
- Digital Assets \$ 200

5042 IT Software \$4,306

- Website Hosting
- Social Media Archiving
- Domain Fees
- Constant Contact

5293 Arts \$51,550

- Pelican Project \$10,350
- Murals \$41,200

6039 Signage

- Signs \$20,000
- Hotel TxDOT Signage \$46,200



Seizure Fund State Fund 5

The seizure fund was established to account for seized drug money and property, used solely for law enforcement purposes such as purchase of equipment.

SEIZURE FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,					
	2022	ACTUALS 2023	2024	BUDGET 2025	FORECAST 2025	BUDGET 2026
INTEREST	340	2,254	2,781	1,998	2,151	1,998
SEIZURE REVENUE	-	-	-	-	-	-
TOTAL REVENUES	\$ 340	\$ 2,254	\$ 2,781	\$ 1,998	\$ 2,151	\$ 1,998
SUPPLIES	-	-	-	-	-	-
SERVICES	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	49,900	-	49,900
TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ 49,900	\$ -	\$ 49,900
BEGINNING BALANCE	51,342	51,682	53,936	56,717	56,717	58,868
CHANGE IN FUND BALANCE	340	2,254	2,781	(47,902)	2,151	(47,902)
ENDING BALANCE	\$ 51,682	\$ 53,936	\$ 56,717	\$ 8,815	\$ 58,868	\$ 10,965



Law Enforcement Education Fund 06

LAW ENFORCEMENT ED	FOR FISCAL YEAR ENDING SEPTEMBER 30,					BUDGET 2026
	2022	ACTUALS 2023	2024	BUDGET 2025	FORECAST 2025	
EDUCATION GRANT	1,881	2,212	5,524	2,400	3,704	2,400
INTEREST	-	-	-	-	-	-
TRANSFER	-	-	-	-	-	-
TOTAL REVENUES	\$ 1,881	\$ 2,212	\$ 5,524	\$ 2,400	\$ 3,704	\$ 2,400
SERVICES	1,649	375	-	7,036	-	7,036
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL EXPENSES	\$ 1,649	\$ 375	\$ -	\$ 7,036	\$ -	\$ 7,036
BEGINNING BALANCE	10,074	10,306	12,143	17,667	17,667	21,371
CHANGE IN FUND BALANCE	232	1,837	5,524	(4,636)	3,704	(4,636)
ENDING BALANCE	\$ 10,306	\$ 12,143	\$ 17,667	\$ 13,031	\$ 21,371	\$ 16,735



Child Safety Programs

Fund 07

Fund established from Harris Co. and collected from sale of vehicles.

- School Crossing Guards

CHILD SAFETY	FOR FISCAL YEAR ENDING SEPTEMBER 30,					BUDGET 2026
	2022	ACTUALS 2023	2024	BUDGET 2025	FORECAST 2025	
CHILD SAFETY REVENUE	\$ 15,901	\$ 16,231	\$ 18,889	\$ 17,864	\$ 16,695	17,864
INTEREST	70	215	59	728	242	728
TOTAL REVENUES	\$ 15,971	\$ 16,446	\$ 18,948	\$ 18,592	\$ 16,937	18,592
PERSONNEL SERVICES	-	-	-	-	-	-
MATERIALS & SUPPLIES	-	-	-	-	-	-
SERVICES	23,494	21,949	22,062	21,949	21,949	21,949
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL EXPENSES	\$ 23,494	\$ 21,949	\$ 22,062	\$ 21,949	\$ 21,949	21,949
BEGINNING BALANCE	\$ 15,960	\$ 8,437	\$ 2,934	\$ (180)	\$ (180)	(5,192)
CHANGE IN FUND BALANCE	\$ (7,523)	\$ (5,503)	\$ (3,114)	\$ (3,357)	\$ (5,012)	(3,358)
ENDING BALANCE	\$ 8,437	\$ 2,934	\$ (180)	\$ (3,537)	\$ (5,192)	(8,550)



STEP

Fund 12

Select Traffic Enforcement Program

EXPENSE ACCOUNTS	FISCAL YEAR ENDING SEPTEMBER 30,					BUDGET 2026
	2022	ACTUAL 2023	2024	BUDGET 2025	FORECAST 2025	
3010 SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3012 OVERTIME	-	-	-	8,000	-	8,000
3100 FICA TAXES	-	-	-	612	-	612
3110 RETIREMENT	-	-	-	90	-	90
TOTAL PERSONNEL	\$ -	\$ -	\$ -	\$ 8,702	\$ -	\$ 8,702
4150 SMALL TOOLS & EQUIP	-	-	-	-	-	-
TOTAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5041 IT HARDWARE	\$ -	\$ 8,302	\$ 6,793	\$ -	\$ -	\$ -
5465 MISC EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SERVICES	\$ -	\$ 8,302	\$ 6,793	\$ -	\$ -	\$ -
6010 AUTOS & TRUCKS	-	-	-	29,059	-	29,059
6020 EQUIPMENT	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ 29,059	\$ -	\$ 29,059
TOTAL EXPENDITURES	\$ -	\$ 8,302	\$ 6,793	\$ 37,761	\$ -	\$ 37,761



Public Safety Fund

Fund 14

\$3.00 Additional fee on Utility Bill

The Public Safety Fund was approved by City Council in May 2010. This fund was established to accept donations which will be used to purchase needed equipment for which money is not available in the current operating budget for police, fire and Emergency Medical Services (EMS).

Recommendation January 2026

Seabrook Volunteer Fire Department
Boat Replacement

\$150,000.00

PUBLIC SAFETY FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,					BUDGET 2026
	2022	ACTUALS 2023	2024	BUDGET 2025	FORECAST 2025	
INTEREST	\$ 1,942	\$ 11,110	\$ 10,221	\$ 5,233	\$ 7,388	\$ 5,233
CONTRIBUTIONS	109,306	111,188	113,250	111,679	114,304	114,876
TOTAL REVENUES	\$ 111,247	\$ 122,298	\$ 123,471	\$ 116,912	\$ 121,692	\$ 120,108
SUPPLIES	35,696	78,067	72,521	87,715	87,715	20,000
SERVICES	91,975	53,564	2,199	9,200	9,200	-
CAPITAL OUTLAY	48,704	-	85,057	56,345	56,345	77,642
TOTAL EXPENSES	\$ 176,376	\$ 131,631	\$ 159,777	\$ 153,260	\$ 153,260	\$ 97,642
BEGINNING BALANCE	\$ 322,076	\$ 256,948	\$ 247,615	\$ 211,308	\$ 211,308	\$ 179,740
NET REVENUES	\$ (65,128)	\$ (9,333)	\$ (36,306)	\$ (36,348)	\$ (31,568)	\$ 22,466
ENDING BALANCE	\$ 256,948	\$ 247,615	\$ 211,308	\$ 174,960	\$ 179,740	\$ 202,206



Carothers Coastal Gardens

Fund 41

Special Fund set up with the General Obligation Bond debt for the purchase and operation of Carothers. Insurance Proceeds

- Moved Operating and Maintenance Expenses to General Fund - Parks
- Construction Project for East Tract (Trail Expansion) = Capital Outlay
 - Grading
 - Drainage
 - Trail Construction
 - Park Amenities

CAROTHER'S	FOR FISCAL YEAR ENDING SEPTEMBER 30,					BUDGET 2026
	2022	ACTUALS 2023	2024	BUDGET 2025	FORECAST 2025	
RENTAL INCOME	\$ -	\$ 80	\$ -	\$ -	\$ -	\$ -
WORKSHOPS	-	-	-	-	-	-
INTEREST INCOME	1,729	11,286	13,228	-	8,724	-
TRANSFER IN FRM PG	-	-	-	-	-	-
TRANSFER IN FRM GF	41,400	-	-	-	-	-
TOTAL REVENUES	\$ 43,129	\$ 11,366	\$ 13,228	\$ -	\$ 8,724	\$ -
PERSONNEL SERVICES	-	-	-	-	-	-
MATERIALS & SUPPLIES	2,959	113	-	-	-	-
SERVICES	6,337	-	-	-	-	-
CAPITAL OUTLAY	63,879	46,103	5,518	246,144	-	246,144
TOTAL EXPENSES	\$ 73,175	\$ 46,216	\$ 5,518	\$ 246,144	\$ -	\$ 246,144
BEGINNING BALANCE	\$ 309,838	\$ 279,792	\$ 244,942	\$ 252,653	\$ 252,653	\$ 261,377
NET REVENUES	\$ (30,046)	\$ (34,850)	\$ 7,710	\$ (246,144)	\$ 8,724	\$ (246,144)
ENDING BALANCE-UNRESERVED	\$ 279,792	\$ 244,942	\$ 252,653	\$ 6,509	\$ 261,377	\$ 15,233



Park Improvement Fund

Fund 42

Each developer, builder or property owner is required to pay a parks fee in lieu of dedication of land. Funds can be used for:

- Playgrounds
- Development of Parks
- Line Item for Donations (Benches)
- Line Item for Veteran's Memorial (Bricks, Plaques, Flags)

PARK IMPROVEMENT FEES	FOR FISCAL YEAR ENDING SEPTEMBER 30,					BUDGET 2026
	2022	ACTUALS 2023	2024	BUDGET 2025	FORECAST 2025	
PARK IMPACT FEES	\$ 32,250	\$ 6,000	\$ 11,750	\$ 10,313	\$ 9,600	\$ 10,560
INTEREST	\$ 557	\$ 3,024	\$ 432	\$ 962	\$ 380	\$ 640
PARK DONATIONS	\$ 12,275	\$ 14,191	\$ 7,868	\$ -	\$ 3,020	\$ -
TOTAL REVENUES	\$ 45,082	\$ 23,214	\$ 20,050	\$ 11,275	\$ 13,000	\$ 11,200
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MATERIALS & SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SERVICES	\$ 10,612	\$ 12,848	\$ 14,492	\$ 5,000	\$ 5,660	\$ -
CAPITAL OUTLAY	\$ 42,591	\$ 88,838	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ 53,203	\$ 101,686	\$ 14,492	\$ 5,000	\$ 5,660	\$ -
BEGINNING BALANCE	\$ 99,306	\$ 91,185	\$ 12,713	\$ 18,272	\$ 18,272	\$ 25,609
NET REVENUES	\$ (8,121)	\$ (78,472)	\$ 5,558	\$ 6,275	\$ 7,330	\$ 11,200
CAFR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING BALANCE	\$ 91,185	\$ 12,713	\$ 18,272	\$ 24,547	\$ 25,602	\$ 36,809



Animal Shelter Donations

Fund 44

Donations to the Animal Control
Department and Shelter

ANIMAL DONATION FEES	FOR FISCAL YEAR ENDING SEPTEMBER 30,					
	2022	ACTUALS 2023	2024	BUDGET 2025	FORECAST 2025	BUDGET 2026
INTEREST	\$ 53	\$ 352	\$ 434	\$ 30	\$ 289	30
DONATIONS	4,020	(176)	-	-	-	-
TOTAL REVENUES	\$ 4,073	\$ 175	\$ 434	\$ 30	\$ 289	\$ 30
PERSONNEL SERVICES	-	-	-	-	-	-
MATERIALS & SUPPLIES	653	-	3,675	7,500	-	7,500
SERVICES	135	-	-	150	147	150
CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL EXPENSES	\$ 788	\$ -	\$ 3,675	\$ 7,650	\$ 147	\$ 7,650
BEGINNING BALANCE	15,811	19,095	19,271	16,030	16,030	16,172
CHANGE IN FUND BALANCE	3,284	175	(3,241)	(7,620)	142	(7,620)
CAFR	-	-	-	-	-	-
ENDING BALANCE	\$ 19,095	\$ 19,271	\$ 16,030	\$ 8,410	\$ 16,172	\$ 8,552



Municipal Court Special Funds

Court Truancy Fund

Jury Fund

Security Fund

Court Time Payment Fund

Court Technology Fund



General Enterprise Vehicle & Equipment Replacement Fund (GEVERF) - 84

This fund is a dedicated financial reserve used to plan, budget, and fund the replacement of City-owned vehicles. This fund helps ensure that the City's fleet remains safe, reliable, and cost-effective over time.

Budgets can be unpredictable, the Fleet Replacement Fund spreads the cost of replacement evenly and each department contributes annually to the fund based on the projected replacement schedule.

	FOR FISCAL YEAR ENDING SEPTEMBER 30,					BUDGET 2026
	2022	ACTUALS 2023	2024	BUDGET 2025	FORECAST 2025	
CHARGES FOR SERVICE GF	\$ 70,659	\$ 77,781	\$ 77,781	\$ 77,781	\$ 77,781	\$ 77,781
CHARGES FOR SERVICE EF	32,921	36,508	36,508	36,508	36,508	36,508
CHARGES FOR SERVICE FIRE	58,979	63,589	63,589	63,589	63,589	63,589
CHARGES FOR SERVICE EMS	58,750	77,149	77,149	77,149	77,149	77,149
INTEREST	5,097	42,195	63,083	5,168	54,904	9,900
TRADES/SALES	47,227	30,200	46,400	-	-	-
OTHER REVENUE	-	-	-	-	-	-
TRANSFERS IN	-	292,000	(11,100)	-	-	-
TOTAL REVENUES	\$ 273,633	\$ 619,422	\$ 353,410	\$ 260,195	\$ 309,931	\$ 264,927
CAPITAL OUTLAY	185,537	33,014	28,402	716,820	178,485	675,661
TOTAL EXPENSES	\$ 185,537	\$ 33,014	\$ 28,402	\$ 716,820	\$ 178,485	\$ 675,661
BEGINNING BALANCE	556,167	644,263	1,230,672	1,555,680	1,555,680	1,687,125
CHANGE IN FUND BALANCE	88,096	586,409	325,008	(456,625)	131,445	(410,734)
ENDING BALANCE	\$ 644,263	\$ 1,230,672	\$ 1,555,680	\$ 1,099,054	\$ 1,687,125	\$ 1,276,391



Public Safety Vehicle & Equipment Replacement Fund (PSVERF)

This fund is a dedicated financial reserve used to plan, budget, and fund the replacement of City-owned public safety vehicles. This fund helps ensure that the City's fleet remains safe, reliable, and cost-effective over time.

PARK IMPROVEMENT FEES	FOR FISCAL YEAR ENDING SEPTEMBER 30,					BUDGET 2026
	2022	ACTUALS 2023	2024	BUDGET 2025	FORECAST 2025	
INTEREST	\$ 6,585	\$ 34,199	\$ 45,790	\$ 19,196	\$ 28,537	\$ 28,404
TRADES/SALES	15,100	12,600	21,400	63,000	63,000	63,000
OTHER REVENUE	162,500	193,671	272,344	272,344	272,344	307,134
TOTAL REVENUES	\$ 184,185	\$ 240,470	\$ 339,534	\$ 354,540	\$ 363,881	398,538
CAPITAL OUTLAY	561,485	-	587,954	439,532	139,265	439,532
TOTAL EXPENSES	\$ 561,485	\$ -	\$ 587,954	\$ 439,532	\$ 139,265	439,532
BEGINNING BALANCE	\$ 972,170	\$ 594,869	\$ 835,339	\$ 586,919	\$ 586,919	811,536
NET REVENUES	\$ (377,301)	\$ 240,470	\$ (248,420)	\$ (84,992)	\$ 224,617	(40,994)
CAFR	\$ -	\$ -	\$ -	\$ -	\$ -	-
ENDING BALANCE	\$ 594,869	\$ 835,339	\$ 586,919	\$ 501,927	\$ 811,536	770,541



PEG Fund

Fund 83

Funds received from the cable providers
and can only be spent on eligible items

Equipment - 1x Purchases

FY 2023 - FY 2024

Retrofit of Council Chambers for Audio
Visual Enhancements

PEG	FOR FISCAL YEAR ENDING SEPTEMBER 30,					BUDGET 2026
	2022	ACTUALS 2023	2024	BUDGET 2025	FORECAST 2025	
FRANCHISE TAX	\$ 35,510	\$ 31,170	\$ 27,724	\$ 30,940	\$ 21,576	\$ 22,007
INTEREST	980	6,872	4,640	4,299	1,561	1,639
TOTAL REVENUES	\$ 36,490	\$ 38,042	\$ 32,364	\$ 35,239	\$ 23,136	\$ 23,646
SUPPLIES	17,716	3,127	5,857	38,178	6,730	3,512
SERVICES	-	-	-	21,489	-	-
CAPITAL OUTLAY	11,111	26,605	118,386	-	12,133	-
TOTAL EXPENSES	\$ 28,827	\$ 29,731	\$ 124,243	\$ 59,667	\$ 18,863	\$ 3,512
BEGINNING BALANCE	\$ 159,165	\$ 166,828	\$ 175,139	\$ 83,259	\$ 83,259	\$ 87,533
NET REVENUES	7,663	8,311	(91,880)	(24,428)	4,274	20,134
	-	-	-	-	-	-
ENDING BALANCE	\$ 166,828	\$ 175,139	\$ 83,259	\$ 58,831	\$ 87,533	\$ 107,667



Impact Fees

Fund 19

**Water and Wastewater
Fee assessed on new
development for
funding and recouping
costs on capital
improvements or
facility or other
expansions**



Impact fees may only be used to pay certain costs for:

- (1) constructing capital improvements or facility expansions for water supply, treatment, and distribution facilities;
- (2) wastewater collection and treatment facilities;
- (3) stormwater, drainage and flood control facilities; and
- (4) roadways



Capital Improvement Projects

Fund 28

Capital Improvement Fund 28 is a governmental fund used by the City of Seabrook to manage and account for revenues and expenditures related to major capital projects. These projects are generally non-recurring in nature and involve the construction, rehabilitation, or acquisition of long-term assets such as buildings, streets, utilities, and other public infrastructure.

	FOR FISCAL YEAR ENDING SEPTEMBER 30,						
	BUDGET	FORECAST	BUDGET	2027	PROJECTED		
	2025	2025	2026		2028	2029	2030
GRANT REVENUE	\$ 1,332,809	\$ 1,037,610	\$ -				
INTEREST EARNINGS	\$ 138,299	\$ 147,840	\$ 138,299	\$ 54,180	\$ 55,101	\$ 56,038	\$ 56,991
OTHER REVENUE	-	-	-	-	-	-	-
BOND PROCEEDS	-	-	-	-	-	-	-
FUND TRANSFER IN	443,296	443,296	448,615	-	-	-	-
TOTAL REVENUES	\$ 1,914,404	\$ 1,628,746	\$ 586,914	\$ 54,180	\$ 55,101	\$ 56,038	\$ 56,991
PERSONNEL SERVICES	-	-	-	-	-	-	-
MATERIALS & SUPPLIES	-	-	-	-	-	-	-
SERVICES	349,213	7,000	349,213	-	-	-	65,000
CAPITAL OUTLAY	3,640,250	1,616,443	-	-	-	-	280,000
TOTAL EXPENSES	3,989,463	1,623,443	349,213	-	-	-	345,000
BEGINNING BALANCE	2,944,076	2,944,076	2,949,379	3,187,080	3,241,260	3,296,361	3,352,400
NET REVENUES	(2,075,059)	5,303	237,701	54,180	55,101	56,038	(288,009)
ENDING BALANCE	\$ 869,017	\$ 2,949,379	\$ 3,187,080	\$ 3,241,260	\$ 3,296,361	\$ 3,352,400	\$ 3,064,390



Capital Drainage Fund

Fund 36

Fund 36, the Drainage Capital Fund, is a dedicated capital improvement fund used by the City of Seabrook to finance major drainage-related infrastructure projects. This fund is typically used for the planning, design, construction, and rehabilitation of the City's stormwater and drainage systems to mitigate flooding, improve water flow.

	FOR FISCAL YEAR ENDING SEPTEMBER 30,					
	ACTUALS		2024	BUDGET		BUDGET
	2022	2023		2025	FORECAST 2025	2026
INTEREST EARNINGS	\$ 11,518	\$ 56,695	\$ 54,118	\$ 1,372	\$ 37,890	\$ 1,475
OTHER REVENUE	-	-	-	-	-	-
BOND PROCEEDS	-	-	-	-	-	-
FUND TRANSFER IN	-	-	-	-	-	-
TOTAL REVENUES	\$ 11,518	\$ 56,695	\$ 54,118	\$ 1,372	\$ 37,890	\$ 1,475
PERSONNEL SERVICES	-	-	-	-	-	-
MATERIALS & SUPPLIES	-	-	-	-	-	-
SERVICES	43,095	23,515	137,298	7,000	7,000	-
CAPITAL OUTLAY	1,608,493	462,782	-	-	-	-
TOTAL EXPENSES	1,651,588	486,296	137,298	7,000	7,000	-
BEGINNING BALANCE	3,105,192	1,465,122	1,035,521	952,340	952,340	983,231
NET REVENUES	(1,640,070)	(429,601)	(83,180)	(5,628)	30,890	1,475
ENDING BALANCE	\$ 1,465,122	\$ 1,035,521	\$ 952,340	\$ 946,712	\$ 983,231	\$ 984,705



Other Funds

- Fund 29 WW/SS CO 2016 A
- Fund 30 Capital Projects (Water and Wastewater Bonds 2003, 2005, 2008)
 - Relocation of Water Tank near Lakeside
 - Smart Meter Project
- Fund 33 - Fire Truck Bond 2024
- Fund 35
 - 2024 Certificates of Obligation (C.O.s) for Street Reconstruction and Rehabilitation
- Capital Projects C.O. 2016
 - Pine Gully WWTP



Special Tax Funds

Economic Development Corporation

Quarter cent
additional sales tax

Eligible Type B Projects

- Streets, roads, drainage, and related improvements
- Demolition of existing structures
- General Municipally owned improvements to include infrastructure projects
- Maintenance and operating costs associated with projects

*The corporation has not approved budget at the time of this presentation.



Economic Development Corporation

FOR FISCAL YEAR ENDING SEPTEMBER 30,

	2022	ACTUALS 2023	2024	BUDGET 2025	FORECAST 2025	BUDGET 2026	2027	PROJECTED 2028	2029	2030
SALES TAX	\$ 1,091,546	\$ 1,198,321	\$ 1,090,226	\$ 1,111,171	\$ 1,103,873	\$ 1,148,028	\$ 1,182,469	\$ 1,312,943	\$ 1,352,331	\$ 1,449,276
GRANT PROCEEDS	0	0	0	0	0	0	0	0	0	0
INTEREST INCOME	22,372	156,180	218,352	186,290	198,780	191,633	146,534	157,643	116,568	157,247
OTHER INCOME	240	557	2,195	1,200	1,312	1,200	1,700	1,800	1,900	2,000
TRANSFERS IN	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	\$ 1,114,158	\$ 1,355,058	\$ 1,310,774	\$ 1,298,661	\$ 1,303,965	\$ 1,340,861	\$ 1,330,703	\$ 1,472,386	\$ 1,470,799	\$ 1,608,523
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	232	2,229	1,518	500	481	500	515	530	546	563
SERVICES	274,740	269,789	211,327	1,839,271	1,408,765	1,861,621	102,064	1,960,524	107,167	110,918
CAPITAL OUTLAY	13,868	0	0	0	0	0	0	0	0	0
TRANSFERS OUT	471,381	482,809	305,459	370,690	310,690	444,883	439,867	441,459	443,666	444,110
TOTAL EXPENSES	\$ 760,222	\$ 754,827	\$ 518,304	\$ 2,210,461	\$ 1,719,936	\$ 2,307,004	\$ 542,446	\$ 2,402,513	\$ 551,380	\$ 555,591
BEGINNING BAL-UNRESTR	2,883,265	3,237,201	3,837,433	4,629,903	4,629,903	4,213,932	3,247,790	4,036,047	3,105,920	4,025,339
CHANGE IN FUND BALANCE	353,933	617,857	803,470	(911,800)	(415,971)	(106,143)	788,357	(366,466)	610,419	1,053,022
ENDING BAL-UNRESTR	\$ 3,237,201	\$ 3,837,433	\$ 4,629,903	\$ 3,718,103	\$ 4,213,932	\$ 4,036,047	\$ 4,036,047	\$ 3,105,920	\$ 4,025,339	\$ 5,078,272



Crime District Fund 50

Reserve
Purchase - Police Boat \$497K

CRIME DISTRICT	FOR FISCAL YEAR ENDING SEPTEMBER 30,					BUDGET 2026
	ACTUALS		2024	BUDGET	FORECAST	
	2022	2023		2025	2025	
SALES TAX	1,092,097	1,149,807	1,037,383	1,136,199	1,105,744	1,133,387
INTEREST INCOME	6,973	45,186	67,218	27,943	45,544	49,594
MISC. REVENUE	4,826	3,688	2,475	-	-	-
TOTAL REVENUES	\$ 1,103,896	\$ 1,198,681	\$ 1,107,076	\$ 1,164,142	\$ 1,151,288	\$ 1,182,982
PERSONNEL SERVICES	574,621	587,401	563,385	719,801	627,446	712,229
MATERIALS & SUPPLIES	10,752	8,750	7,006	13,623	7,505	13,623
SERVICES	168,147	152,429	325,558	161,879	118,665	141,150
CAPITAL OUTLAY	-	-	-	-	-	497,400
TRANSFERS OUT	162,500	193,671	272,344	272,344	272,217	307,134
TOTAL EXPENSES	\$ 916,020	\$ 942,251	\$ 1,168,294	\$ 1,167,647	\$ 1,025,833	\$ 1,671,536
BEGINNING BALANCE	1,091,272	1,279,148	1,535,578	1,474,360	1,474,360	1,599,815
CHANGE IN FUND BALANCE	187,876	256,430	(61,218)	(3,505)	125,455	(488,554)
CAFR	-	-	-	-	-	-
ENDING BALANCE	\$ 1,279,148	\$ 1,535,578	\$ 1,474,360	\$ 1,470,855	\$ 1,599,815	\$ 1,111,261

Thank You