



SEABROOK CITY COUNCIL

NOTICE OF SPECIAL CITY COUNCIL BUDGET WORKSHOP WEDNESDAY, AUGUST 5, 2026 - 6:00 PM

For city information visit www.seabrooktx.gov
For agendas visit www.seabrooktx.gov/agendas

NOTICE IS HEREBY GIVEN THAT THE SEABROOK CITY COUNCIL WILL MEET ON **WEDNESDAY, AUGUST 5, 2026 AT 6:00 PM** IN THE CITY HALL CITY COUNCIL CHAMBERS, 1700 1ST STREET, SEABROOK, TEXAS, **TO DISCUSS, CONSIDER, AND IF APPROPRIATE, TAKE ACTION** WITH RESPECT TO THE ITEMS LISTED BELOW.

PLEDGE OF ALLEGIANCE

1. PUBLIC COMMENTS AND ANNOUNCEMENTS

At this time we would like to listen to any member of the audience on any subject matter, whether or not that item is on the agenda. All comments are limited to a maximum of four minutes for each speaker, shall be limited to City business or City-related business or matters of general public interest, and shall not include any personal attacks or abusive language. Any disruptive or abusive behavior will result in the removal of the speaker from the Council chamber.

All public remarks shall be addressed to the Chair. Comments shall not be directed toward individual Councilmembers, City staff, or other members of the public.

In accordance with the Texas Open Meetings Act, members may not discuss or take action on any item that has not been posted on the agenda. When your name is called, please come to the podium and state your name and address clearly into the microphone before making your comments. Thank you.

REGISTER ONLINE TO SPEAK IN PERSON DURING PUBLIC COMMENTS:
www.seabrooktx.gov/publiccomment

2. WORK SESSION

2.1 Discussion and Comprehensive Review of the Proposed Fiscal Year 2026-2027 Annual Budget

City Council will conduct an in-depth review and discussion of the proposed Fiscal Year 2026-2027 Budget, with a focus on all major financial components of the municipal government. This work session will include presentation and evaluation of projected revenues and expenditures, departmental funding needs, and strategic priorities to ensure fiscal responsibility and alignment with City goals. Specific areas of discussion will include:

- a. **General Fund** – Overview of operating revenues and expenditures, department budgets, personnel costs, and other general governmental activities

- b. **Enterprise Fund** – Review of utility fund including water, wastewater, and sanitation
- c. **Special Revenue and Dedicated Funds** – Review of restricted funds such as grants, hotel occupancy tax (HOT), and other program-specific funding sources
- d. **Capital Improvement Program (CIP)** – Review of multi-year infrastructure investments and capital projects, including funding sources

3. ADJOURN MEETING

THE CITY COUNCIL RESERVES THE RIGHT TO HEAR ANY OF THE ABOVE DESCRIBED AGENDA ITEMS THAT QUALIFY FOR AN EXECUTIVE SESSION IN AN EXECUTIVE SESSION BY PUBLICLY ANNOUNCING THE APPLICABLE SECTION NUMBER OF THE OPEN MEETINGS ACT, (CHAPTER 551 OF THE TEXAS GOVERNMENT CODE) THAT JUSTIFIES EXECUTIVE SESSION TREATMENT.

THIS FACILITY IS WHEELCHAIR ACCESSIBLE AND ACCESSIBLE PARKING SPACES ARE AVAILABLE. REQUESTS FOR OTHER ACCOMMODATIONS OR INTERPRETIVE SERVICES, MUST BE MADE, 48 HOURS PRIOR TO THIS MEETING. PLEASE CONTACT THE CITY SECRETARY'S OFFICE AT (281) 291-5663 OR CITYSEC@SEABROOKTX.GOV FOR FURTHER INFORMATION.

I certify that this notice was posted on the bulletin board on or before Thursday, July 30, 2026, no later than 6:00 p.m. and that this notice will remain posted until the meeting has ended.

Rachel Lewis, TRMC





Agenda Briefing

Date of Meeting: August 5, 2026

Responsible Department: City Manager's Office

Presenter:

Briefing Prepared By:

Strategic Focus Area:

General Information:

Discussion and Comprehensive Review of the Proposed Fiscal Year 2026-2027 Annual Budget

City Council will conduct an in-depth review and discussion of the proposed Fiscal Year 2026-2027 Budget, with a focus on all major financial components of the municipal government. This work session will include presentation and evaluation of projected revenues and expenditures, departmental funding needs, and strategic priorities to ensure fiscal responsibility and alignment with City goals. Specific areas of discussion will include:

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- d. **Capital Improvement Program (CIP)** – Review of multi-year infrastructure investments and capital projects, including funding sources

Executive Summary / Background:

Funding / Fiscal Information:

Supporting Materials Attached:

1. 2026-27 PROPOSED Budget

Prior Action / Review by Council, Boards, Commissions:

Staff Recommendation:

All requests must be submitted to the City Secretary's Office no later than 12:00 p.m. on the Monday, one week prior to the regular Tuesday Council Meeting. All required attachments are to be submitted with the request. Incomplete items cannot be placed on the agenda.

City of Seabrook, Texas

Proposed Operating Budget

Fiscal Year Ending September 30, 2027



"The City of Seabrook is responsive, innovative and fiscally sound in delivering services that preserve, protect and enhance quality of life."

Annual Operating Budget
City of Seabrook
Seabrook, Texas
Fiscal Year Ending September 30, 2027
Listing of City Officials
Elected Officials

Mayor	Jim Sweeney
Council Member Position 1	Guy Rodgers
Council Member Position 2	Jared Sessum
Council Member Position 3	Byron Hanssen
Council Member Position 4	Angela Cervantes
Council Member Position 5	Melanie Deemer
Council Member Position 6, Mayor Pro Tem	Summer Sanford

Appointed Officials

City Manager	Gayle Cook
Deputy City Manager, Community Development Director	Sean Landis
City Secretary	Rachel Lewis
Police Chief	Rolf Nelson
Director of Human Resource	Crissy Naranjo
Director of Finance	Sahib Rao
Director of Public Affairs	Amanda Alvarado
Director of Public Works	Brian Craig
Director of Information Technology	James Kinatader
Municipal Judge	Dick Gregg
Director of Court Administration	Cristina Duran
Director of Emergency Services	Kevin Rodgers



BUDGET MESSAGE

Proposed Budget Fiscal Year 2026-27

To: Honorable Mayor, City Council Members, and Residents of Seabrook
From: Gayle Cook, City Manager
Date: July 30, 2026
Subject: Proposed Fiscal Year 2027 and Capital Improvement Program

It is my honor to present the Proposed Fiscal Year 2027 Budget and Capital Improvement Plan (CIP). In accordance with the Texas Local Government Code and Section 5.03 of the City Charter, I respectfully submit this balanced budget for Fiscal Year 2026–2027 (FY 2027).

At this stage, the budget is based on the **Certified Estimates** which includes estimated property values for the upcoming tax year. Once the Certified Tax Roll is received, it will provide the final property values used to calculate the tax rate, which the City Council may then adopt.

Each year, the City of Seabrook’s budget process serves as a framework to strategically allocate resources, support core services, and advance long-term priorities. For FY 2027, the leadership has participated in Strategic Planning to not only carry through with our past plan but to look ahead on new priorities—reflecting our vision, mission, and commitment to the community. It emphasizes strong fiscal stewardship while ensuring the delivery of essential services and continued progress on capital projects.

This budget not only supports the needs of our community but also underscores our commitment to the dedicated team of individuals who keep our city running—24 hours a day, 365 days a year. It reflects a unified effort that the Seabrook City Council, residents, and visitors can all be proud of.

BUDGET AT A GLANCE

	FY 2027 Proposed
Total Budget	\$52,647,173
General Fund	\$16,133,830
Enterprise Fund	\$13,053,203
Debt Service	\$ 2,909,106
Other Funds and CIP	\$20,551,034

STRATEGIC PLAN

The FY 2027 Proposed Budget reflects the strategic priorities identified during the July 10, 2026 Executive Leadership Retreat and subsequent City Council discussions. The budget aligns available financial resources with the City's long-term vision while maintaining responsible fiscal stewardship and preserving Seabrook's unique waterfront character.

STRATEGIC PLAN

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STRATEGIC PRIORITIES

	1 ORGANIZATIONAL EXCELLENCE	Invest in employees, technology, and organizational capacity to deliver efficient, responsive, and high-quality municipal services.
	2 FISCAL STEWARDSHIP AND TRANSPARENCY	Maintain sound financial management through responsible budgeting, long-range planning, transparent reporting, and strategic investment of public resources.
	3 INFRASTRUCTURE AND COMMUNITY INVESTMENT	Prioritize maintenance and enhancement of transportation, drainage, utilities, public facilities, parks, and other capital assets that support long-term community resilience.
	4 ECONOMIC DEVELOPMENT AND SUSTAINABLE GROWTH	Encourage responsible redevelopment and business investment while preserving Seabrook's waterfront identity, neighborhood character, and quality of place.
	5 COMMUNICATION, ENGAGEMENT, AND PUBLIC TRUST	Foster transparent communication, meaningful public engagement, and collaborative partnerships that strengthen public confidence and support informed decision-making.
	6 QUALITY OF LIFE	Enhance parks, recreation, public safety, community amenities, and neighborhood initiatives that contribute to an exceptional quality of life for residents, businesses, and visitors.

1. **Organizational Excellence** – Invest in employees, technology, and organizational capacity to deliver efficient, responsive, and high-quality municipal services.
2. **Fiscal Stewardship and Transparency** – Maintain sound financial management through responsible budgeting, long-range planning, transparent reporting, and strategic investment of public resources.
3. **Infrastructure and Community Investment** – Prioritize maintenance and enhancement of transportation, drainage, utilities, public facilities, parks, and other capital assets that support long-term community resilience.
4. **Economic Development and Sustainable Growth** – Encourage responsible redevelopment and business investment while preserving Seabrook's waterfront identity, neighborhood character, and quality of place.
5. **Communication, Engagement, and Public Trust** – Foster transparent communication, meaningful public engagement, and collaborative partnerships that strengthen public confidence and support informed decision-making.
6. **Quality of Life** – Enhance parks, recreation, public safety, community amenities, and neighborhood initiatives that contribute to an exceptional quality of life for residents, businesses, and visitors.

BUDGET HIGHLIGHTS FOR PROPOSED BUDGET WITH CERTIFIED ESTIMATE TAX ROLL:

Revenues:

- General Fund, Enterprise Fund and all Special Funds are balanced with projected revenues
- Harris County Estimate Tax Roll shows city's Initial Taxable Value of \$2 billion value from this time last year's estimate of \$1.9 billion
- Ad Valorem (or Property Tax) revenue is proposed at the No New Revenue rate, this is due to the Office Attorney General (OAG) notification of late annual audit submittal
- Ad Valorem Delinquent is estimated at \$30,000.00
- Throughout the fiscal year, Harris County delivers not only tax payments but as protests and other delinquents are settled the net result which can be negative or positive year end
- Ad Valorem 'New Values' are estimated from Harris County this year and expected to be \$13.9 million
- Sales tax has increased in the last two quarter and is proposed with a 4.85% increase of \$117,000.00
- Mixed Drink Tax is projected to stay flat with FY2026 at \$150,500.00
- New revenue from Lakeview Jail and Dispatch Services Agreement is included at \$90,712.50
- New contract revenue from Clear Lake Shores Animal Control and Shelter Services for \$ 8,240.00
- Revenue added back into budget for Pool Opening at \$20,000.00
- Revenue increased for Ambulance Revenue in trend to date and an increase of \$32,690.00 to \$400,000.00 in annual proposed.
- Revenue for all the Industrial District Agreements total \$167,000.00
- EDC Transfer reflected in the Intergovernmental for the FY 2027 for \$263,658 for personnel services paid out of Administration (Director and Coordinator), Public Affairs for Marketing, and Finance for Accounting Services.

Expenses:

- 0% Cost of Living Adjustment (COLA) is included for all Civilian Employees
- 0% Cost of Living Adjustment (COLA) is included for Civil Service employees
- 2.5% Step Pay Plan for Civilian Employees is included (On Anniversary Date)
- 3.0% Step Pay Plan for Civil Service Employees is included (On Anniversary Date)
- Health Insurance costs increased from 14.4% last year to this year for an additional 20.78% on the City's Core Plan (PPO) and a 39.2% increase on the Health Savings Account (HSA).
- Texas Municipal Retirement System (TMRS) rate decreased – .20%
- Workers Compensation decreased overall by 1.06%
- Liability Insurance for General Liability had no rate change
- Law Enforcement had a 5% increase
- Errors & Omissions/Public Officials decreased by 5%

- Auto Liability increased by 20%
- Auto Physical Damage increased by 5%
- Property Coverage Insurance and Mobile Equipment had no rate change
- Sidewalk repair program is currently not funded pending certified rolls
- General Fund Vehicle and Equipment Replacement Funded partially funded due to shortfall
- Public Safety Vehicle and Equipment Replacement Funded fully funded from Crime District

REVENUE PROJECTIONS

Ad Valorem

General Fund property tax revenues are proposed on the No New Revenue (NNR) tax rate, the lowest rate a city can adopt. This rate derives the same amount of revenue off the same properties from the prior year.

Certified Estimate

Before exemptions 2026 Taxable Value	\$2,041,988,596
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Business Personal Property Tax Exemption 2026

Effective January 1, 2026, the statutory Business Personal Property (BPP) tax exemption increased from **\$2,500 to \$125,000 per location**, effectively removing thousands of commercial accounts from our local tax rolls. While this measure provides meaningful legislative tax relief to our small business community, it introduces a sharp contraction in the City's taxable valuation base. Consequently, revenues derived from tangible property have compressed, placing a direct budgetary strain on the city's revenue.

Sales Tax

Sales tax revenue is trending higher. The projected sales tax revenue for the upcoming fiscal year reflects a 4.85% decrease, aligning the budget with actual trends.

Stabilization Fund \$800,000.00 (Special Fund)

The Stabilization Fund was originally established with \$800,000 prior to the SH 146 expansion project to offset potential declines in sales tax or property values related to the construction. In FY2025, a transfer of \$145,253 was used for one-time expenses, including: IT hardware upgrades, New parks equipment (mowers), continued support of the decorative street sign match program.

In July 2025, the EMS Expansion Building Project was presented to City Council. The total cost—including the base bid and alternates for Fire Station upgrades—was approved. It was noted that the Stabilization Fund could be transferred to the Capital Projects Fund (Fund 28) to cover the resulting deficit. The estimated amount to transfer for this offset in the project is \$656,000.00.

The approximate ending balance remaining with interest for this special fund is \$187,000. This year the city is required to only evaluate a No New Revenue (NNR) tax rate and with

this cap, the proposed budget is utilizing the remaining Stabilization Fund balance to fulfill a balanced budget. At the close of this fiscal year, this fund would then become inactive.

Port Houston – Committed Reserve \$1,600,000.00 (General Fund Reserves)

In the early 2000s, the City of Seabrook and Port Houston entered into a settlement agreement regarding the construction of a sound wall near SH 146 and Red Bluff to reduce noise from the Port Rail Spur. The Port elected to pay the City \$1,600,000 in lieu of constructing the wall.

By 2025, the Port Spur project was completed, and Quiet Zone equipment was installed. The City is currently the official applicant for the Quiet Zone designation, which is in the testing and application phase. The spur line is expected to be fully operational by August 2025, connecting to two new warehouse complexes behind the berm.

In 2024, City Council approved a pre-construction ambient noise study as part of a two-phase process. The second phase, a post-rail activation sound study, will help determine the appropriate design and scope of a future sound wall. Related sound study expenses are covered by this committed reserve.

In late 2026 and into FY 2027, the City Council will take up the results of the second ambient sound study to determine direction with this restricted General Fund reserve.

Industrial District Agreement (IDA) Payments

The city has three (3) industrial district agreements that are formulated annual payments for a fixed value and calculated on the adopted city property tax rate.

IDA 1 – Port of Houston. In 2025, a third amendment was made to the Settlement Agreement between the City of Seabrook and the Port. This amendment included Annual Payments beginning in the year 2026, with a lump sum of \$700,000.00 and overall totaling \$1,645,000.00 over fifteen years. The second payment is \$42,350.00 in 2027.

IDA 2 – Baystar. In 2019, an agreement was approved and property desannexed for Payment in Lieu of Taxes (PILOT) with a base assessment of \$25,000,000.00. For FY 2027, the city will receive its ninth payment of fifteen. This fiscal year's payment is estimated to be \$116,050.00,

IDA 3 – Ineos. In 2020, an agreement was approved and property disannexed for Payment in Lieu of Taxes (PILOT) with a base assessment of \$2,000,000.00. For FY 2027, the city will receive its eighth payment of fifteen. This fiscal year payment is estimated to be \$9,284.00.

Fines and Forfeitures

A revenue source that is composed of DOT Fines, OMNI Fees, Court Receipts, and Municipal Court Time Payment Fee. The proposed revenue reflects a 39% increase and this is directly correlating with the actual activity YTD and projected.

License and Permits

This revenue source mainly is driven by the building permits for larger commercial developments. There is prospective developments in the Red Bluff District as well as new single family sections that are planned to start after October 2026.

PROPERTY TAX RATE

The Finance Department is in receipt of the Estimated Harris County Tax Rolls and can only project a property tax rate at an anticipated No New Tax Rate (NNTR) due to an estimate on disputed values.

GRANTS AND PUBLIC ASSISTANCE

Community Development Block Grant -Mitigation (CDBG-MIT)

- City of Seabrook: Zoning Ordinance Re-Write Update Project
- \$250,000.00 Funds Allocated by the U.S. Department of Housing and Urban Development (HUD) and administered by Texas General Land Office (GLO). This re-write and updated Zoning Maps will include public and stakeholder engagement.
- After the award, a consultant will be procured to assist the city

Safe Streets and Roads 4 All (SS4A) - U.S. Department of Transportation

- City of Seabrook Comprehensive Safety Action Plan (SAP) Project
- \$330,241 Total Funds in application with a 15% Consultant Match, approximately \$30,644 in city personnel match and de minimis indirect cost for projected zero in actual local match funding
- If awarded, a consultant will be procured to assist the City

US Department of Justice (DOJ)

- Office of Community Oriented Policing Services (COPS) Grant FY2024 for Texas Police Chiefs Association Accreditation fees to become accredited, equipment and personnel costs in accreditation process \$101,527.00

Harris County Partnership Grant

- North Meyer Reconstruction Construction \$4,000,000.00

Governor's Community Achievement Award (GCAA) 2024

- \$160,000 (pending project completion)

GENERAL FUND (GF)

The city's top priority is to preserve and enhance the high quality of life Seabrook residents have come to expect. The cost of providing and maintaining services to the residents increases each year. This year the new Business Personal Property exemptions have raised the deduction against the City's taxable value creating a hardship. The General Fund services are people oriented and personnel costs comprise 73% of the total operating budget.

Compensation and Personnel

The city's Compensation Program is based on maintaining compensation at least of 50th percentile of market of 'Benchmark Cities'. Every five years a formal Salary Study is done by a third party consultant independently to review Seabrook employee job descriptions, titles, duties and analyze against an approved benchmark list of cities approved by City Council. All subsequent years, the results of the study that produce an updated and equitable pay matrix is maintained annually by updating pay tables of benchmark cities and producing an annual survey to keep salaries as close to the 50th percentile as possible.

Step Pay Plan

The city conducted a Compensation and Classification Study in 2022 that was implemented in fiscal year 2023 with an overall investment of \$347,700. The new Step Plans are included within the proposed balanced budget and equate to 2.5% for civilian employees and 3.0% for civil service employees on their anniversary date. **This benefit is within proposed budget.**

Cost of Living Adjustment (COLA) Civilian

A Cost-of-Living adjustment proposition is annually reviewed during the budget process along with the Consumer Price Index (CPI) to determine the rate of inflation. **Due to current revenue constraints, there is no COLA in the proposed budget.**

Cost of Living Adjustment (COLA) Civil Service – Police Officer Grade

A Cost of Living adjustment is not within the proposed budget. Last year, the mark was moved by 3% as this is a critical position the city strives to stay within market. Should the final tax rolls exceed estimate, this is a compensation area that will be taken up again before City Council.

Benefits

Medical, Dental, Vision, Life and AD&D, and EAP

For the benefit plan year August 1, 2026, through July 31, 2027, the city's medical, dental and employee assistance programs were all bid.

The medical plan offerings were the Core Plan and HSA Plan. The city contribution percentage for dependent coverage is 68%.

HOTEL OCCUPANCY TAX FUND (HOT)

The Hotel Occupancy Tax Fund is continuing an upward trend and remains healthy. The City Council met to deliberate and approve the FY2027 grant applications. A little over \$199k will be added to the events line item.

The fund has a total 2.0 full-time equivalents (FTEs) budgeted. The Events and Tourism Specialist was added in FY2023. The Multimedia Producer is .5 FTE, and the Director of Public Affairs is .5 FTE.

ENTERPRISE FUND (EF)

The proposed proprietary funds (utilities) within the Enterprise Fund are Utility Billing, Water, Sewer and Sanitation. To date, no other rate increase notifications have been received.

FY 2027 will mark the sixth year conclusion of the past Utility Rate Study, and \$15,00.00 is budgeted for a new study.

CAPITAL IMPROVEMENT PROGRAM (CIP)

Bond Program 2023 \$4,303,000.00

The City of Seabrook had a successful proposition for some of the projects presented to the electorate in November 2023. The projects that gained community support were 1) Fire Training Tower \$500,000.00; 2) EMS/EOC Expansion onto the Fire Station \$2,400,000.00; 3) Fire Truck \$1,403,000

Certificates of Obligation 2023 \$10,000,000.00

Approval and issuance of C.O.s were finalized early 2024, for debt servicing on several street projects throughout the community. Public Works identified and presented to the City Council the new artificial technology (AI) software that enables two layers of analysis of all the city owned infrastructure to allow for better current and future road asset management. A Pavement Management Program has been developed to maintain an assessment annually on each road by making at least one pass throughout the city. The City's Capital Improvement Program (CIP) will then include any project in the current or proceeding five (5) year lookout.

Proposed Projects Include:

WW14 – Lift Station No. 5 Bore	Impact Fees
WW19 – Main Street Treatment Plant Demolish	Fund 29
WW21 – Pine Gully LS Force Main	Fund 29
WW24 – Backup Self Priming Pump	Fund 29
WW27 – Main Street Odor Control	Fund 29
WW28- Smoke Test City Wide	Fund 29
D20 – Pine Gully Tributary Drainage Study	Fund 36
S27 – North Meyer Reconstruction	Certificates of Obligation/ Harris County Grant
S33 – 1 st Street Reconstruction	2023 CO
FAC16 – Fire Truck	2023 General Obligation Bonds
FAC20 – Gateway and Directional Signage	EDC, HOT, TBD

FAC24 – Community House Generator
FAC25 – EMS & EOC Building

P20 – Carothers East Tract Trail System
P24 – Pelican Bay Municipal Pool Facility
P26 – Enhance Bayside Park
P35 – Hester Park Pedestrian Bridge
P41 – Friendship Park Shade Structure
P44 – Hester Parking Lot Improvement
P45 – Robinson Parking Lot

HMGP
2023 General Obligation Bonds,
Stabilization Fund
Fund 41
2025 General Obligation Bonds
Port Fund / EDC
Port Fund
Port Fund
Port Fund
Port Fund

In closing, I would like to acknowledge this year as a challenge; however, the teamwork, commitment, and assistance of all our leadership staff are a true asset to this city. This PROPOSED budget is presented balanced but is created to allow for additional input with discussion and input from Budget Workshop.

As the city awaits the certified rolls, which in a small city the size of Seabrook can swing revenues sizably, the proposed presentation does not calculate a tax rate for the main discussion point but is built conservative and may allow for additional funding items if additional property tax payments come in higher and the new values for the roll are higher than expected.

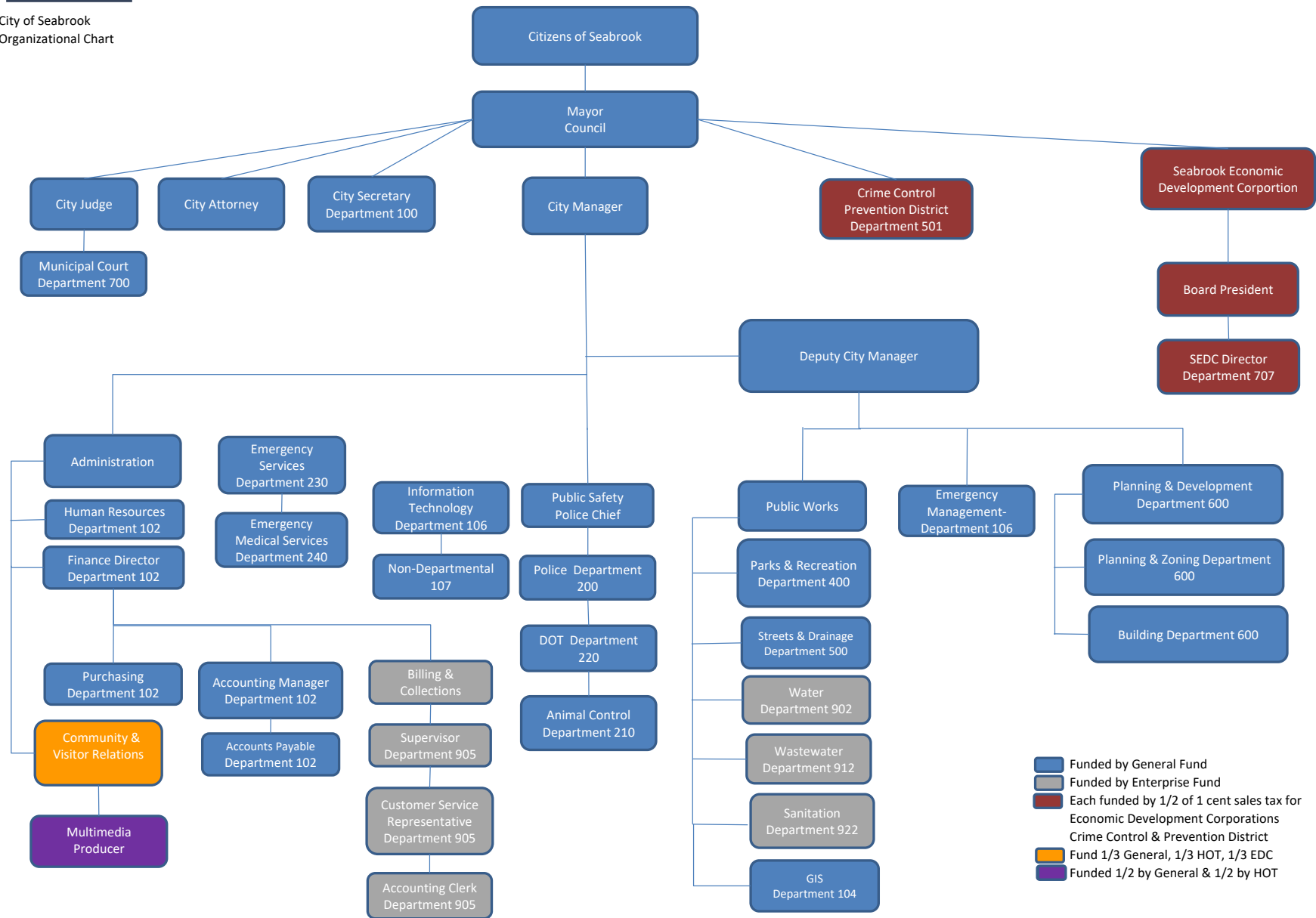
Thank You,



Gayle Cook
City Manager



City of Seabrook
Organizational Chart



Overview of the Budget Process

The City of Seabrook's budget process is a multi-step procedure which transforms taxpayer requests and resources into government services and expenditures. The City of Seabrook is committed to align community goals, performance measures and council priorities to the City's budget. The following is the budget process for the City.

Definition and Authority

The budget document is a financial plan that aligns all revenues and expenditures with the services provided to Seabrook residents, based on established budgetary policies and procedures. The budget and accounting year are established in Section 5.01 of the City Charter which establishes the fiscal year will begin the first day of October and end the last day of September. The City Charter also requires the City Manager submit a proposed balanced budget to City Council at least sixty (60) days prior to the end of the fiscal year. The budget shall provide a complete financial plan of all City funds and activities for the current fiscal year and ensuing five (5) fiscal years. Additional information that shall be included in the budget, but not limited to is as follows:

- A budget message explaining the budget both in fiscal terms and in terms of the work programs, the proposed financial policies, describe the important features of the budget and indicate any major changes in revenue and expenses.
- Statement with estimated revenues and proposed expenditures for the proposed budget and ensuing five (5) years
- Tax levies, rates and collections for the preceeding three (3) years.

Budget Preparation Process

The City Manager, Finance Department and Department Directors analyzed data and prepared the Fiscal Year 2026-2027 budget. The annual process began in March with the Finance department analyzing financial estimates and historic data to work on upcoming projections. Additionally Staff held the first strategic planning meeting for the year. Budget kick-off was held in April. The City's budget team consists of the City Manager, Department Directors, Finance Director and key members of the Finance Department. During the kickoff meeting the Finance Director distributed the budget and goal sheets to the Department Directors and held an overview of the budget process including expectations and explanation of revenue projections. The Finance Department works with the Directors to facilitate the completion of the department budgets.

All Department Directors submit the detailed budget sheets and decision packages to the finance department. Once the budget sheets and decision packages are reviewed by the finance department the budget and supporting documents are submitted to the City Manager. Department directors meet with the City Manager to go over their budgets. The Finance Director implements any changes that result from the City Manager and Directors meetings. The Finance Department works on revenue projections, reviews the budget and submits the Proposed Budget to City Council to meet the City Charters sixty day required deadline, sometime in late July.



Once the Proposed Budget has been submitted to City Council a series of budget workshops are conducted to allow Council to have additional input and change to the budget. During this period the finance department receives and estimated appraisal tax roll from Harris County Appraisal District. Property tax is the largest revenue source for the General Fund operating budget. Estimating these revenues can have a huge impact on the level of service the City can provide the citizens. Once the finance department has the estimated tax roll, revenue estimates are recalculated and the budget document is reviewed and public notices are prepared.

City Charter Article 5 Section 5(b) states Council shall post in the City Hall and publish in the official newspaper a general summary of their proposed budget and a notice stating:

- 1) The times and places where copies of the message and budget are available for inspection by the public, and
- 2) The time and place, not less than two (2) weeks after such publication, for a public hearing on the budget.

After the public hearing the budget shall be finally adopted by ordinance by one reading not later than the twenty seventh (27) of the last month of the fiscal year.

Budgetary Control

Monthly financial reports are delivered to City Council to ensure budgetary control. The monthly performance report highlights monthly revenue and expenditures, percentages and year-to-date totals to show any variances in the appropriated funds. The monthly reports are distributed to City Council, Economic Development Board, the City Manager and the Department Directors. The City Manager is authorized to approve line item transfers within a department, however, if the overall department expenditures is increased the budget amendment must be approved by City Council.

	OPERATING & DEBT			SPECIAL REVENUE FUNDS							
	001	420	108	205	206	207	209	212	214	215	241
	GENERAL	ENTER- PRISE	DEBT SERVICE	STATE SEIZURE	LAW ENF EDUC	CHILD SAFETY	FEDERAL SEIZURE	STEP	PUBLIC SAFETY	HOTEL MOTEL	CAROTH
Est Beg Bal-Unreserved	8,146,887	2,418,093	1,660,053	39,145	21,559	6,403	535	74,349	235,359	2,094,344	177,991
Revenues											
Property Taxes	6,943,472	0	2,712,973	0	0	0	0	0	0	0	0
Sales Tax	2,530,192	0	0	0	0	0	0	0	0	0	0
Franchise Fees and Tax	700,000	444,282	0	0	0	0	0	0	0	0	0
Hotel Occupancy Tax	0	0	0	0	0	0	0	0	0	626,556	0
Mixed Beverage	150,500	0	0	0	0	0	0	0	0	0	0
License and Permits	630,000	6,000	0	0	0	0	0	0	0	0	0
Intergovernmental	268,000	0	0	0	0	0	0	0	0	0	0
Services	643,231	12,041,261	0	0	0	0	0	0	0	0	0
Impact Fees	0	0	0	0	0	0	0	0	0	0	0
finest	743,455	0	0	0	0	0	0	6,951	0	0	0
Other	80,100	273,659	0	0	0	17,864	0	0	114,876	8,175	0
Interest	207,794	89,678	78,000	2,151	0	728	263	2,131	5,233	36,651	0
IDA	167,600	0	0	0	0	0	0	0	0	0	0
Loan/Bond/Grant Proceeds	0	0	0	0	2,400	0	0	0	0	0	0
Transfer From Other Funds	3,069,485	198,324	0	0	0	0	0	0	0	0	0
Use of Fund Balance	0	0	0	0	0	0	0	0	0	0	0
Total Revenues	16,133,829	13,053,203	2,790,973	2,151	2,400	18,592	263	9,082	120,108	671,382	0
Total Resources For Operations	24,280,716	15,471,296	4,451,026	41,296	23,959	24,994	798	83,432	355,467	2,765,726	177,991
Expenditures											
Personnel	11,759,507	1,577,447	0	0	0	0	0	0	0	202,269	0
Supplies	485,512	93,422	0	0	0	0	0	0	9,489	372	0
Services	3,228,617	6,110,356	11,000	0	7,036	12,500	0	0	0	336,274	0
Capital Outlay	166,547	436,508	0	49,900	0	0	0	0	0	0	77,599
Construction	0	430,000	0	0	0	0	0	0	0	0	0
Payments for Debt Service	0	1,570,415	2,898,106	0	0	0	0	0	0	0	0
Transfer To Other Funds	493,647	2,835,054	0	0	0	0	0	0	0	0	0
Appr. Future Projects	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	16,133,829	13,053,203	2,909,106	49,900	7,036	12,500	0	0	9,489	538,914	77,599
Net Revenues	1	0	(118,133)	(47,749)	(4,636)	6,092	263	9,082	110,619	132,468	(77,599)
End Balance-Unreserved	8,146,888	2,418,093	1,541,920	(8,604)	16,923	12,494	798	83,432	345,978	2,226,811	100,392
Reserved Fund Balance	0	0	0	0	0	0	0	0	0	0	0
Total Funds	8,146,888	2,418,093	1,541,920	(8,604)	16,923	12,494	798	83,432	345,978	2,226,811	100,392

SPECIAL REVENUE FUNDS

242 PARK IMPROVE	244 ANIMAL DONATIONS	245 PORT FUND	273 COURT YOUTH	274 COURT SEC/TECH	275 COURT TRUANCY	276 COURT JURY	277 COURT SECURITY	278 TIME PAYMENT	279 TECH- NOLOGY	681 PS VERF	283 PEG	684 GE VERF	285 BUDGET STABIL	286 RATE STABIL	313 TDRA GRANT
23,030	15,883	2,994,008	0	1,875	53,012	865	53,537	15,545	41,390	647,019	88,872	623,369	809,464	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	13,689	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12,403	0	0	0	0	0	0	0	0	0	307,134	0	255,027	0	0	0
0	0	0	0	34,178	11,818	150	10,079	9,000	10,000	0	0	0	0	0	0
0	0	500,000	0	0	0	0	0	1,600	0	0	0	15,000	0	0	0
626	30	90,000	0	0	0	0	41	555	39	19,125	1,526	37,087	38,114	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13,028	30	590,000	0	34,178	11,818	150	10,120	11,155	10,039	326,259	15,214	307,114	38,114	0	0
36,058	15,913	3,584,008	0	36,053	64,830	1,015	63,657	26,700	51,429	973,278	104,087	930,483	847,579	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	8,000	0	29,648	0	0	0	0
176	0	0	0	0	0	0	2,872	12,432	0	0	0	0	0	0	0
0	0	0	0	0	0	0	10,930	0	0	121,688	61,183	252,505	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	800,000	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
176	0	0	0	0	0	0	13,802	12,432	8,000	121,688	90,830	252,505	800,000	0	0
12,852	30	590,000	0	34,178	11,818	150	(3,682)	(1,277)	2,039	204,570	(75,616)	54,609	(761,886)	0	0
35,882	15,913	3,584,008	0	36,053	64,830	1,015	49,855	14,268	43,429	851,589	13,257	677,978	47,579	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35,882	15,913	3,584,008	0	36,053	64,830	1,015	49,855	14,268	43,429	851,589	13,257	677,978	47,579	0	0

CAPITAL PROJECT FUNDS

319 CAPITAL IMPACT	330 CAP PROJ WTR TANK	331 CAP PROJ FIBER OPT	332 CAP PROJ PW/AC FAC	333 FIRE PROJ GO BDS	334 PARK PROJ	329 CAP PROJ CO 2016A	328 CIP GENERAL	335 STREET CAPITAL	336 Drainage	339 LAKES/REPS CO
3,542,973	397,410	0	0	2,292,056	1,365,302	3,860,351	869,017	7,124,620	455,211	(0)
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
210,339	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0
35,692	794	0	0	80,222	0	100,000	138,299	121,213	683	0
0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	639,290	0	0	0
0	0	0	0	0	0	0	1,868,282	0	0	0
0	0	0	0	0	0	0	0	1	0	0
246,031	794	0	0	80,222	0	100,000	2,645,871	121,214	683	0
3,789,003	398,204	0	0	2,372,278	1,365,302	3,960,351	3,514,888	7,245,833	455,894	(0)
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
270,935	0	0	0	35,700	0	1,329,173	0	1,000,000	0	0
2,753,700	0	0	0	(2,458,949)	0	3,122,588	2,077,534	7,993,135	492,143	0
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
3,024,635	0	0	0	(2,423,249)	0	4,451,761	2,077,534	8,993,135	492,143	0
(2,778,604)	794	0	0	2,503,471	0	(4,351,761)	568,337	(8,871,922)	(36,249)	0
764,368	398,204	0	0	4,795,527	1,365,302	(491,410)	1,437,354	(1,747,303)	(36,249)	(0)
0	291,878	0	0	0	0	0	0	0	0	0
764,368	690,082	0	0	4,795,527	1,365,302	(491,410)	1,437,354	(1,747,303)	(36,249)	(0)

COMPONENT UNITS		TOTALS				
750 CRIME CONTROL	770 SEDC II	OPERATING & DEBT	SPECIAL REVENUE	CAPITAL PROJECTS	COMPONENT UNITS	ALL FUNDS
1,598,629	5,428,771	12,225,033	8,017,554	19,906,939	6,633,427	46,782,953
		9,656,445	0	0	0	9,656,445
1,125,947	1,206,079	2,530,192	0	0	2,408,419	4,938,611
0	0	1,144,282	13,689	0	0	1,157,970
0	0	0	626,556	0	0	626,556
0	0	150,500	0	0	0	150,500
0	0	636,000	0	0	0	636,000
0	0	268,000	0	0	0	268,000
0	0	12,684,492	562,161	0	0	13,246,653
0	0	0	12,403	210,339	0	222,742
0	0	743,455	82,177	0	0	825,632
0	0	353,759	657,514	0	0	1,011,273
33,306	219,081	375,472	234,299	476,902	227,050	1,313,722
0	0	167,600	0	0	0	167,600
0	0	0	2,400	639,290	0	641,690
0	0	3,267,809	0	1,868,282	0	5,136,091
0	0	0	0	0	0	0
1,159,254	1,425,160	31,978,005	2,191,198	3,194,813	2,635,468	39,999,483
2,757,883	6,853,931	44,203,038	10,208,751	23,101,751	9,268,896	86,782,436
976,175	0	13,336,954	202,269	0	742,473	14,281,695
734	609	578,934	47,509	0	14,500	640,942
94,105	1,279,627	9,349,973	371,290	1,865,491	1,478,669	13,065,423
0	0	603,055	573,805	13,758,162	0	14,935,022
0	0	430,000	0	0	0	430,000
0	0	4,468,522	0	0	0	4,468,522
272,344	424,523	3,328,701	800,000	0	696,867	4,825,568
0	0	0	0	0	0	0
1,343,359	1,704,760	32,096,138	1,994,872	15,623,653	2,932,509	52,647,172
(184,106)	(279,600)	(118,133)	196,326	(12,428,841)	(297,041)	(12,647,689)
1,414,523	5,149,172	12,106,900	8,213,879	7,478,098	6,336,386	34,135,264
0	180,000	0	0	291,878	180,000	471,878
1,414,523	5,329,172	12,106,900	8,213,879	7,769,976	6,516,386	34,607,142

GENERAL FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,				PROPOSED		PROJECTED			
	2024	2025	2026	2026	2027	2028	2029	2030	2031	
AD VALOREM TAXES	\$ 6,562,225	\$ 6,553,598	\$ 7,012,684	\$ 6,788,355	\$ 6,943,472	\$ 7,429,515	\$ 8,098,171	\$ 8,665,043	\$ 9,271,596	
SALES TAX	2,311,312	2,496,565	2,563,692	2,554,190	2,680,692	2,734,306	2,843,678	2,985,862	3,135,155	
FRANCHISE TAX	701,125	712,009	730,013	403,959	700,000	703,500	707,018	710,553	714,105	
INTERGOVERNMENTAL	163,102	860,848	238,587	299,668	268,000	276,040	284,321	292,851	301,636	
LICENSE & PERMITS	290,903	293,664	500,000	995,794	630,000	505,441	510,495	200,000	200,000	
CHARGES FOR SERVICES	546,342	565,121	572,188	398,248	643,231	649,663	656,160	662,722	669,349	
FINES & FORFEITURES	505,198	465,112	531,768	750,841	743,455	773,194	804,121	836,286	869,738	
INTEREST INCOME	510,483	400,208	475,294	87,763	207,794	325,961	324,062	334,539	342,518	
INDUSTRIAL DISTRICT PAYMENT	123,594	157,892	156,500	154,717	167,600	151,623	148,591	145,619	142,706	
OTHER REVENUE	471,427	487,182	408,710	355,537	80,100	81,702	83,336	85,003	86,703	
TRANSFERS IN	6,196,130	2,848,006	2,491,565	2,768,406	3,069,485	2,851,458	2,994,031	3,143,732	3,300,919	
USE OF PRIOR YR FUND BALANCE	-	-	786,300	1,687,818	-	-	-	-	-	
TOTAL RESOURCES FOR OPERATIONS	\$ 18,381,840	\$ 15,840,205	\$ 16,467,301	\$ 17,245,296	\$ 16,133,829	\$ 16,482,402	\$ 17,453,984	\$ 18,062,208	\$ 19,034,425	
PERSONNEL SERVICES	10,110,944	10,308,386	11,133,633	11,568,072	11,757,656	\$ 11,915,114	\$ 12,272,567	\$ 12,640,744	\$ 13,019,967	
MATERIALS & SUPPLIES	311,736	356,966	427,992	234,891	485,512	239,589	244,381	249,269	254,254	
SERVICES	3,340,724	3,510,325	3,480,874	3,400,049	3,228,617	1,772,160	1,860,768	1,925,895	1,993,301	
CAPITAL OUTLAY	320,032	292,709	356,519	638,965	166,547	489,566	489,566	489,566	489,566	
DISASTER FUND	571,226	99,257	-	-	-	-	-	-	-	
TRANSFER OUT	3,829,866	443,296	1,068,282	1,868,282	493,647	2,113,438	2,324,782	2,557,260	2,812,986	
TOTAL EXPENSES	\$ 18,484,528	\$ 15,010,939	\$ 16,467,300	\$ 17,710,259	\$ 16,131,978	\$ 16,529,867	\$ 17,192,064	\$ 17,862,733	\$ 18,570,073	
BEGINNING FUND BALANCE	\$ 9,576,115	\$ 9,473,426	\$ 9,515,494	\$ 8,613,977	\$ 8,149,013	\$ 8,149,013	\$ 8,101,548	\$ 8,363,468	\$ 8,562,943	
CHANGE IN FUND BALANCE	(102,689)	828,368	1	(464,964)	(0)	(47,465)	261,920	199,475	464,351	
ENDING FUND BALANCE	\$ 9,473,426	\$ 10,301,794	\$ 9,515,495	\$ 8,149,013	\$ 8,149,013	\$ 8,101,548	\$ 8,363,468	\$ 8,562,943	\$ 9,027,294	
25% EMERG RES ENDING BALANCE	3,464,037	3,550,234	3,584,993	3,471,677	3,909,583	4,065,604	4,231,153	4,398,821	4,575,656	
COMMITTED FUND BALANCE	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	
UNRESERVED FUND BALANCE	4,409,389	5,151,560	4,330,502	3,077,335	2,639,430	2,435,943	2,532,314	2,564,122	2,851,638	
	9,473,426	10,301,794	9,515,495	8,149,013	8,149,013	8,101,548	8,363,468	8,562,943	9,027,294	

**CITY OF SEABROOK
2026-2027 BUDGET
001 - GENERAL FUND**

1100 GENERAL FUND REVENUE

REVENUE ACCOUNTS	ACTUAL		BUDGET	ESTIMATED	PROPOSED	2027 BUDGET VS		2027 BUDGET VS	
	2024	2025	2026	2026	BUDGET 2027	2026 FORECAST	%CHANGE	2026 BUDGET	%CHANGE
70100 TAXES - CURRENT	6,512,928	6,514,209	6,932,462	6,732,749	6,876,398	143,649	2.13%	(56,064)	-0.81%
70200 TAXES - DELINQUENT	(8,314)	(6,244)	40,000	11,470	30,000	18,530	161.55%	(10,000)	-25.00%
70300 PENALTY & INTEREST/TAXES	57,610	45,633	40,222	44,137	37,074	(7,063)	-16.00%	(3,148)	-7.83%
7301 PRIOR YEAR P&I	-	-	-	-	-	-	0.00%	-	0.00%
AD VALOREM TAXES	\$ 6,562,225	\$ 6,553,598	\$ 7,012,684	\$ 6,788,355	\$ 6,943,472	\$ 155,117	2.29%	(69,212)	-0.99%
71000 SALES TAX	2,182,016	2,361,975	2,413,192	2,412,190	2,530,192	118,002	4.89%	117,000	4.85%
71210 MIXED BEVERAGE TAX	129,297	134,590	150,500	142,000	150,500	8,500	5.99%	-	0.00%
SALES TAX	\$ 2,311,312	\$ 2,496,565	\$ 2,563,692	\$ 2,554,190	\$ 2,680,692	126,502	4.95%	117,000	4.56%
71200 FRANCHISE FEES	701,125	712,009	730,013	403,959	700,000	296,041	73.29%	(30,013)	-4.11%
FRANCHISE TAX	\$ 701,125	\$ 712,009	\$ 730,013	\$ 403,959	\$ 700,000	296,041	73.29%	(30,013)	-4.11%
82511 FEDERAL GRANT REVENUE	-	642,886	-	27,905	-	(27,905)	-100.00%	-	0.00%
82520 GRANTS-DOJ MISC	41,751	-	-	-	-	-	0.00%	-	0.00%
82740 GRANTS	11,351	44,218	-	6,667	-	(6,667)	-100.00%	-	0.00%
99100 TRANSFER FROM EDC	110,000	173,745	238,587	265,097	268,000	2,903	1.10%	29,413	12.33%
INTERGOVERNMENTAL	\$ 163,102	\$ 860,848	\$ 238,587	\$ 299,668	\$ 268,000	(31,668)	-10.57%	29,413	12.33%
86400 LICENSES & PERMITS	290,903	293,664	500,000	995,794	630,000	(365,794)	-36.73%	130,000	26.00%
LICENSE & PERMITS	\$ 290,903	\$ 293,664	\$ 500,000	\$ 995,794	\$ 630,000	(365,794)	-36.73%	130,000	26.00%
86040 AMBULANCE REVENUE	427,446	453,482	367,310	355,000	400,000	45,000	12.68%	32,690	8.90%
86050 DISPATCH & ANIMAL CONTROL	91,559	83,375	127,378	17,000	135,378	118,378	696.34%	8,000	6.28%
86100 MOWING	-	-	7,500	-	7,500	7,500	0.00%	-	0.00%
86200 PARK FEES	22,837	21,764	30,000	19,581	60,353	40,772	208.21%	30,353	101.18%
86250 POOL RECEIPTS	-	-	20,000	-	20,000	20,000	0.00%	-	0.00%
86402 PLAT FEES	4,500	6,500	20,000	6,667	20,000	13,333	200.00%	-	0.00%
CHARGES FOR SERVICES	\$ 546,342	\$ 565,121	\$ 572,188	\$ 398,248	\$ 643,231	244,983	61.52%	71,043	12.42%
95030 DOT FINES	3,129	12,749	26,802	39,523	40,589	1,067	2.70%	13,787	51.44%
95040 TIME PAYMENT FEES	852	1,312	1,000	1,227	1,000	(227)	-18.53%	-	0.00%
95032 COURT FINES	500,866	450,607	500,866	709,744	700,866	(8,878)	-1.25%	200,000	39.93%
95039 MUN COURT-TIME PAYMENT FEE	351	444	3,100	346	1,000	654	188.77%	(2,100)	-67.74%
FINES & FORFEITURES	505,198	465,112	531,768	750,841	743,455	(7,385)	-0.98%	211,687	39.81%
96100 INTEREST EARNINGS	510,483	400,208	475,294	87,763	207,794	120,031	136.77%	(267,500)	-56.28%
INTEREST	510,483	400,208	475,294	87,763	207,794	120,031	136.77%	(267,500)	-56.28%
73210 INDUSTRIAL DISTRICT AGREEMENT	123,594	157,892	156,500	154,717	167,600	12,883	8.33%	11,100	7.09%
INDUSTRIAL DISTRICT PAYMENT	123,594	157,892	156,500	154,717	167,600	12,883	8.33%	11,100	7.09%
73204 LEASE OF FIRE STATION	273,842	322,229	328,610	322,229	-	(322,229)	-100.00%	(328,610)	-100.00%
86520 OTHER REVENUE	107,180	81,104	80,000	33,308	80,000	46,692	140.18%	-	0.00%
86521 OIL & GAS ROYALTIES	-	-	100	-	100	100	0.00%	-	0.00%
97301 CITY EVENTS REVENUE	90,405	83,850	-	-	-	-	0.00%	-	0.00%
OTHER REVENUE	471,427	487,182	408,710	355,537	80,100	(275,437)	-77.47%	(328,610)	-80.40%
99035 TRANSF (TO)/FROM PARKS FD	-	175,253	-	-	-	-	0.00%	-	0.00%
99030 TRSF (TO)/FROM OTHER FDS	3,812,488	-	-	-	234,431	234,431	0.00%	234,431	0.00%
99190 SANITATION FRANCHISE TRSFR	431,578	443,296	444,282	493,647	493,647	-	0.00%	49,365	11.11%
99200 REIMBURSEMENT FROM ENTERPRISE	1,952,064	2,229,457	2,047,283	2,274,759	2,341,407	66,649	2.93%	294,124	14.37%
TRANSFERS IN	\$ 6,196,130	\$ 2,848,006	\$ 2,491,565	\$ 2,768,406	\$ 3,069,485	301,080	10.88%	577,920	23.20%
USE OF PRIOR YEAR FUND BALANCE	\$ -	\$ -	\$ 786,300	\$ 1,687,818	\$ -	(1,687,818)	-100.00%	(786,300)	-100.00%
OTHER FINANCIAL RESOURCES	\$ -	\$ -	\$ 786,300	\$ 1,687,818	\$ -	(1,687,818)	-100.00%	\$ (786,300)	-100.00%
99030 TRSFR (TO)/FROM OTHER FDS	11,100	-	-	-	-	-	0.00%	-	0.00%
99070 TRANS FRM/(TO) CAPITAL PROJECT	(3,840,966)	(443,296)	(1,068,282)	(1,868,282)	(493,647)	1,374,635	-73.58%	574,635	-53.79%
TRANSFERS OUT	\$ (3,829,866)	\$ (443,296)	\$ (1,068,282)	\$ (1,868,282)	\$ (493,647)	1,374,635	-73.58%	574,635	-53.79%
TOTAL REVENUES	\$ 18,381,840	\$ 15,840,205	\$ 16,467,301	\$ 17,245,296	\$ 16,133,829	(1,111,466)	-6.45%	(333,472)	-2.03%

**CITY OF SEABROOK
2026-2027 BUDGET
001 GENERAL FUND**

1100 LEGISLATIVE

EXPENSE ACCOUNTS	ACTUAL		BUDGET	ESTIMATED	PROPOSED	2027 BUDGET VS		2027 BUDGET VS	
	2024	2025	2026	2026	BUDGET 2027	2026 FORECAST	%CHANGE	2026 BUDGET	%CHANGE
						\$CHANGE		\$CHANGE	
30100 SALARIES	\$ 165,472	\$ 172,571	\$ 181,628	\$ 197,614	\$ 186,562	\$ (11,052)	-5.92%	4,934	2.64%
32550 EDUCATION INCENTIVE	219	300	300	323	300	\$ (23)	-7.69%	0	0.01%
30120 OVERTIME	230	303	1,200	817	1,200	\$ 383	31.90%	0	0.00%
30150 CONTRACT LABOR	4,293	-	-	-	-	\$ -	0.00%	0	0.00%
31000 FICA TAXES	12,050	11,609	13,986	15,665	14,387	\$ (1,278)	-8.88%	401	2.79%
32100 RETIREMENT	27,626	27,835	26,875	30,205	26,715	\$ (3,490)	-13.06%	(160)	-0.60%
32200 HOSPITALIZATION INS	18,774	19,329	11,125	11,971	12,815	\$ 844	6.58%	1,690	13.19%
32300 WORKERS COMPENSATION	259	259	274	363	278	\$ (85)	-30.41%	4	1.56%
32500 GIFT/APPRECIATION CERTS	96	100	100	133	100	\$ (33)	-33.33%	0	0.00%
32560 UNEMPLOYMENT BENEFITS	249	126	504	8	160	\$ 152	94.71%	(344)	-214.61%
TOTAL PERSONNEL	\$ 229,269	\$ 232,432	\$ 235,992	\$ 257,100	\$ 242,518	\$ 21,108	8.70%	24,669	10.61%
40100 OFFICE SUPPLIES	853	741	4,000	1,417	4,000	(2,583)	-64.57%	0	0.00%
40110 POSTAGE	82	205	400	41	400	(359)	-89.72%	0	0.00%
41500 SMALL TOOLS & EQUIPMENT	639	2,690	700	-	700	(700)	-100.00%	0	0.00%
44002 SUPPLIES-COUNCIL	-	-	1,530	1,183	1,530	(347)	-22.70%	0	0.00%
TOTAL SUPPLIES	\$ 1,574	\$ 3,636	\$ 6,630	\$ 2,641	\$ 6,630	\$ (3,989)	-60.17%	(995)	-27.36%
50100 ADVERTISING	10,448	28,700	14,000	2,283	14,000	(11,717)	-83.69%	0	0.00%
50105 MAYOR & COUNCIL FEES	7,479	11,645	15,500	8,984	16,500	\$ 7,516	45.55%	1,000	6.06%
50200 DUES & SUBSCRIPTIONS	9,035	10,594	9,325	8,989	9,325	(336)	-3.60%	0	0.00%
50300 RENTALS & SERVICE AGREEMENT	24,938	2,697	25,300	3,830	4,100	(21,470)	-523.66%	(21,200)	-517.07%
50410 IT HARDWARE	947	1,000	-	-	-	-	0.00%	0	0.00%
50420 IT SOFTWARE	-	29,428	27,232	30,942	28,105	3,710	13.20%	873	3.11%
51900 CODIFICATION	4,093	5,243	4,100	7,341	4,430	3,241	73.15%	330	7.45%
51950 ELECTION EXPENSE	19,783	43,573	40,000	68,566	4,400	28,566	649.22%	(35,600)	-809.09%
53000 TRAINING & CONFERENCE	2,354	5,216	6,224	4,887	6,224	(1,337)	-21.48%	0	0.00%
53040 COUNCIL PROF DEVELOPMENT	-	-	1,100	686	1,100	(414)	-37.60%	0	0.00%
54000 TELEPHONE	1,185	893	1,200	794	1,200	(406)	-33.85%	0	0.00%
54010 COUNCIL TELEPHONE	-	-	3,000	2,055	4,200	(945)	-22.50%	1,200	28.57%
55462 COUNCIL EVENTS	-	-	7,520	1,037	7,520	(6,483)	-86.21%	0	0.00%
54640 EVENTS	2,000	2,000	-	17	-	17	0.00%	0	0.00%
54650 MISC EXPENSES	358	624	-	316	-	316	0.00%	0	0.00%
54680 PERMIT EXPENSES	264	1,416	1,000	744	1,000	(256)	-25.60%	0	0.00%
54750 CONTINGENCY-COUNCIL APPROV	4,336	4,830	5,000	824	5,000	(4,176)	-83.52%	0	0.00%
TOTAL SERVICES	\$ 87,221	\$ 147,859	\$ 160,501	\$ 142,296	\$ 107,104	\$ (18,205)	-17.00%	(5,563)	-5.19%
60300 OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0	0.00%
TOTAL EXPENDITURES	\$ 318,064	\$ 383,926	\$ 403,123	\$ 402,037	\$ 356,252	\$ (45,785)	-12.85%	(46,871)	-13.16%

CITY OF SEABROOK
2026-2027 BUDGET
001 - GENERAL FUND

1101 FINANCE

EXPENSE ACCOUNTS	ACTUAL		BUDGET	ESTIMATED	PROPOSED	2027 BUDGET VS		2027 BUDGET VS	
	2024	2025	2026	2026	BUDGET 2027	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
30100 SALARIES	\$ 326,683	\$ 343,651	\$ 350,882	\$ 371,911	\$ 423,669	\$ 72,787	19.57%	\$ 72,787	20.74%
32550 EDUCATION INCENTIVE	-	-	-	-	-	-	0.00%	-	0.00%
30120 OVERTIME	715	528	500	761	500	-	0.00%	-	0.00%
30150 CONTRACT LABOR	-	-	-	52,655	-	-	0.00%	-	0.00%
31000 FICA TAXES	23,133	23,629	26,881	28,272	32,449	5,568	20.71%	5,568	20.71%
32100 RETIREMENT	54,555	55,532	52,008	56,539	60,570	8,562	16.46%	8,562	16.46%
32200 HOSPITALIZATION INS	48,349	49,697	55,464	61,276	83,467	28,003	50.49%	28,003	50.49%
32300 WORKERS COMPENSATION	493	493	531	701	632	101	19.07%	101	19.07%
32500 GIFT/APPRECIATION CERTS	192	200	200	267	250	50	25.00%	50	25.00%
32560 UNEMPLOYMENT BENEFITS	468	252	1,008	122	401	(608)	-60.27%	(608)	-60.27%
TOTAL PERSONNEL	\$ 454,588	\$ 473,983	\$ 487,474	\$ 572,503	\$ 601,938	\$ 114,464	23.48%	\$ 114,464	24.15%
40100 OFFICE SUPPLIES	11,717	14,506	17,910	13,094	17,910	-	0.00%	-	0.00%
40110 POSTAGE	3,281	3,264	8,300	8,343	9,500	1,200	14.46%	1,200	14.46%
41500 SMALL TOOLS & EQUIPMENT	321	-	2,242	485	3,000	758	33.81%	758	33.81%
TOTAL SUPPLIES	\$ 15,318	\$ 17,771	\$ 28,452	\$ 21,922	\$ 30,410	\$ 1,958	6.88%	\$ 1,958	11.02%
50200 DUES & SUBSCRIPTIONS	2,647	4,817	5,571	2,625	5,080	(491)	-8.81%	(491)	-8.81%
50250 BANK FEES	14,889	18,257	18,446	16,502	18,446	-	0.00%	-	0.00%
50300 RENTALS & SERVICE AGREEMENTS	20,698	20,218	21,729	21,204	21,915	186	0.86%	186	0.86%
50420 IT SOFTWARE	43,487	45,919	47,744	60,562	47,040	(704)	-1.47%	(704)	-1.47%
51150 MAINT-OFFICE EQUIPMENT	-	-	-	-	-	-	0.00%	-	0.00%
52000 PROF FEES - ACCOUNTING	56,050	71,305	70,950	81,179	68,600	(2,350)	-3.31%	(2,350)	-3.31%
52220 PROF FEES-TAX COLLECTION	8,465	9,316	9,290	12,667	10,000	710	7.64%	710	7.64%
52270 PROF FEES - CONSULTING	-	-	-	-	-	-	0.00%	-	0.00%
53000 TRAINING & CONFERENCE	4,235	4,028	10,270	3,307	9,945	(325)	-3.16%	(325)	-3.16%
53100 UNIFORMS & LAUNDRY	-	-	300	-	300	-	0.00%	-	0.00%
54000 TELEPHONE	1,023	1,047	1,157	995	1,440	283	24.46%	283	24.46%
54450 CENTRAL APPRAISAL FEE	76,450	62,873	79,289	74,071	80,544	1,255	1.58%	1,255	1.58%
54650 MISC EXPENSES	2	-	-	53	-	-	0.00%	-	0.00%
TOTAL SERVICES	\$ 227,946	\$ 237,780	\$ 264,746	\$ 273,164	\$ 263,310	\$ (1,436)	-0.54%	\$ (1,436)	-0.60%
	-	-	-	-	-	-	0.00%	-	0.00%
	-	-	-	-	-	-	0.00%	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
TOTAL EXPENDITURES	\$ 697,852	\$ 729,533	\$ 780,672	\$ 867,589	\$ 895,658	\$ 114,986	14.73%	\$ 114,986	15.76%

**CITY OF SEABROOK
2026-2027 BUDGET
001 - GENERAL FUND**

1102 ADMINISTRATION

EXPENSE ACCOUNTS	ACTUAL		BUDGET	ESTIMATED	PROPOSED	2027 BUDGET VS		2027 BUDGET VS	
	2024	2025	2026	2026	BUDGET	2026 FORECAST	%CHANGE	2026 BUDGET	%CHANGE
						\$CHANGE		\$CHANGE	
30100 SALARIES	\$ 202,320	\$ 224,346	\$ 212,785	\$ 228,467	\$ 206,171	\$ (22,296)	-9.76%	\$ (6,614)	-3.11%
32550 EDUCATION INCENTIVE	145	-	100	194	210	16	8.31%	110	110.03%
30120 OVERTIME	169	8	800	-	800	800	0.00%	-	0.00%
32600 CAR ALLOWANCE	7,200	7,200	7,200	9,735	7,200	(2,535)	-26.04%	-	0.00%
30150 CONTRACT LABOR	-	-	-	-	-	-	0.00%	-	0.00%
30105 SALARIES EDC	31,174	41,313	142,130	161,550	151,460	(10,091)	-6.25%	9,330	6.56%
30122 OVERTIME	702	303	350	941	-	(941)	-100.00%	(350)	-100.00%
32201 INSURANCE BENEFITS-EDC	5,776	3,329	16,858	47	20,060	20,013	42364.64%	3,202	19.00%
32610 EDC Car Allowance	-	-	3,600	85	3,600	3,515	4125.35%	-	0.00%
31001 FICA TAXES-EDC	2,458	3,170	11,148	2,324	11,878	9,554	411.14%	730	6.55%
32101 RETIREMENT-EDC	5,304	6,703	21,030	4,982	21,683	16,701	335.24%	653	3.10%
31000 FICA TAXES	12,503	13,461	16,890	25,582.55	16,384.09	(9,198)	-35.96%	(506)	-3.00%
32100 RETIREMENT	34,961	37,368	31,608	55,665	29,478	(26,187)	-47.04%	(2,130)	-6.74%
32200 HOSPITALIZATION INS	19,591	19,194	15,117	43,330	19,293	(24,037)	-55.47%	4,176	27.62%
32300 WORKERS COMPENSATION	378	365	537	711	535	(177)	-24.82%	(2)	-0.39%
32500 GIFT/APPRECIATION CERTS	96	100	150	282	150	(132)	-46.73%	-	0.00%
32560 UNEMPLOYMENT BENEFITS	200	107	756	78	240	162	206.45%	(516)	-68.21%
TOTAL PERSONNEL	\$ 322,977	\$ 356,967	\$ 481,059	\$ 533,974	\$ 489,142	\$ (44,832)	-9.32%	\$ 8,083	2.26%
40100 OFFICE SUPPLIES	590	2,798	1,000	228	1,000	772	337.98%	-	0.00%
40110 POSTAGE	-	78	50	-	50	50	0.00%	-	0.00%
41500 SMALL TOOLS & EQUIPMENT	703	427	500	334	500	166	49.55%	-	0.00%
TOTAL SUPPLIES	\$ 1,293	\$ 3,303	\$ 1,550	\$ 563	\$ 1,550	\$ 987	63.70%	\$ -	0.00%
50200 DUES & SUBSCRIPTIONS	6,232	3,340	5,922	3,140	5,922	2,782	88.58%	-	0.00%
50250 BANK FEES	-	-	75	46	75	29	63.76%	-	0.00%
50300 RENTALS & SERVICE AGREEMENTS	1,459	-	100	-	100	100	0.00%	-	0.00%
50410 IT HARDWARE	-	-	-	-	-	-	0.00%	-	0.00%
50420 IT SOFTWARE	-	-	-	11,867	-	(11,867)	-100.00%	-	0.00%
51150 MAINT-OFFICE EQUIPMENT	-	-	-	-	-	-	0.00%	-	0.00%
51750 JANITORIAL SERVICES	12,334	13,864	15,605	13,231	15,605	2,374	17.94%	-	0.00%
51800 MAINT BLDGS & GROUNDS	65,575	111,702	78,900	114,564	78,900	(35,664)	-31.13%	0	0.00%
52000 PROF FEES - ACCOUNTING	-	-	-	-	-	-	0.00%	-	0.00%
52120 PROF FEES - ARCHITECTURAL	88,307	47,659	-	-	-	-	0.00%	-	0.00%
52150 PROF FEES-ENGINEERING	-	3,500	5,000	-	5,000	5,000	0.00%	-	0.00%
52220 PROF FEES-TAX COLLECTION	-	-	-	-	-	-	0.00%	-	0.00%
52270 PROF FEES - CONSULTING	14,275	13,410	8,900	150	5,000	4,850	3233.33%	(3,900)	-43.82%
53000 TRAINING & CONFERENCE	3,722	1,072	3,325	3,568	3,325	(243)	-6.81%	-	0.00%
53030 PROFESSIONAL DEVELOPMENT	-	-	500	183	500	317	173.84%	-	0.00%
53300 INSURANCE - MISC	145,826	201,062	220,943	271,906	229,943	(41,963)	-15.43%	9,000	4.07%
53310 INSURANCE REIMBURSEMENTS	(93,864)	(70,531)	-	(23,865)	-	23,865	-100.00%	-	0.00%
54000 TELEPHONE	12,726	12,728	14,077	11,056	14,077	3,021	27.33%	0	0.00%
54100 UTILITIES	63,127	74,117	54,440	66,165	54,440	(11,725)	-17.72%	-	0.00%
54450 CENTRAL APPRAISAL FEE	-	-	-	-	-	-	0.00%	-	0.00%
54650 MISC EXPENSES	50	327	-	65	-	(65)	-100.00%	-	0.00%
TOTAL SERVICES	\$ 319,768	\$ 412,251	\$ 407,787	\$ 472,076	\$ 412,887	\$ (59,189)	-14.51%	\$ 5,100	1.24%
60300 OFFICE EQUIPMENT	-	2,847	-	-	-	-	0.00%	-	0.00%
60500 BUILDING/FACILITIES	-	8,310	122,000	217,921	-	(217,921)	-100.00%	(122,000)	-100.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ 11,157	\$ 122,000	\$ 217,921	\$ -	\$ (217,921)	-178.62%	\$ (122,000)	-1093.49%

**CITY OF SEABROOK
2026-2027 BUDGET
001 - GENERAL FUND**

1103 INFORMATION TECHNOLOGY (IT)

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30				PROPOSED BUDGET 2027	2027 BUDGET VS 2026 FORECAST		2027 BUDGET VS 2026 BUDGET	
	ACTUAL 2024	2025	BUDGET 2025	ESTIMATED 2026		\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
30100 SALARIES	\$ 240,428	\$ 255,855	\$ 262,003	\$ 288,675	\$ 269,205	\$ (19,470)	-6.74%	7,202	2.75%
32550 EDUCATION INCENTIVE	358	600	3,350	646	600	(2,704)	-80.72%	46	7.69%
30120 OVERTIME	51	-	-	-	-	-	0.00%	-	0.00%
32600 CAR ALLOWANCE	9,762	9,900	9,900	10,292	9,900	392	3.96%	392	3.96%
31000 FICA TAXES	18,516	18,870	21,057	23,076	21,397	2,019	9.59%	4,206	22.29%
32100 RETIREMENT	41,512	42,709	39,266	45,303	38,573	6,037	15.37%	2,593	6.07%
32200 HOSPITALIZATION INS	32,542	38,016	43,714	49,912	52,123	6,198	14.18%	11,896	31.29%
32300 WORKERS COMPENSATION	1,042	997	1,061	1,415	1,163	354	33.33%	418	41.93%
32500 GIFT/APPRECIATION CERTS	144	150	150	200	150	50	33.33%	50	33.33%
32560 UNEMPLOYMENT BENEFITS	477	189	756	4	240	(752)	-99.46%	(185)	-97.82%
TOTAL PERSONNEL	\$ 344,831	\$ 367,285	\$ 381,257	\$ 419,522	\$ 393,351	\$ (7,876)	-2.07%	\$ 26,619	7.25%
40100 OFFICE SUPPLIES	525	339	500	928	500	428	85.55%	589	173.63%
41500 SMALL TOOLS & EQUIPMENT	1,576	48	2,000	114	2,000	(1,886)	-94.29%	66	138.33%
44000 MISC SUPPLIES	-	-	250	316	250	66	26.57%	316	0.00%
TOTAL SUPPLIES	\$ 1,576	\$ 48	\$ 2,250	\$ 431	\$ 2,250	(1,819)	-80.86%	383	798.93%
50200 DUES & SUBSCRIPTIONS	1,788	403	364	601	255	237	64.99%	197	48.96%
50300 RENTALS & SERVICE AGREEMENTS	2,261	429	10,909	14,213	14,665	3,304	30.28%	13,783	3210.05%
50410 IT HARDWARE	72,536	125,078	90,254	71,397	96,432	(18,857)	-20.89%	(53,681)	-42.92%
50420 IT SOFTWARE	85,260	98,199	93,807	102,421	138,810	8,614	9.18%	4,223	4.30%
52270 PROF FEES - CONSULTING	-	-	-	-	-	-	0.00%	-	0.00%
53000 TRAINING & CONFERENCE	8,462	4,729	7,350	6,466	6,140	(884)	-12.03%	1,737	36.74%
53030 PROFESSIONAL DEVELOPMENT	-	-	250	68	250	(182)	-72.77%	68	0.00%
53100 UNIFORMS & LAUNDRY	-	-	500	-	500	(500)	-100.00%	-	0.00%
53200 INSURANCE - AUTO	-	-	1,850	-	1,850	(1,850)	-100.00%	-	0.00%
54000 TELEPHONE	3,571	3,172	2,750	3,077	2,750	327	11.90%	(95)	-3.00%
54650 MISC EXPENSES	168	5	-	120	-	120	0.00%	115	2123.29%
TOTAL SERVICES	\$ 174,047	\$ 232,015	\$ 208,034	\$ 198,363	\$ 261,652	\$ (9,671)	-4.65%	(33,652)	-14.50%
60200 EQUIPMENT	-	-	-	-	-	-	0.00%	-	0.00%
#N/A	-	-	-	-	-	-	0.00%	-	0.00%
TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	0.00%	-	0.00%
TOTAL EXPENDITURES	\$ 520,455	\$ 599,348	\$ 591,541	\$ 618,316	\$ 657,253	\$ (19,367)	-3.27%	(6,651)	-1.11%

**CITY OF SEABROOK
2026-2027 BUDGET
001 GENERAL FUND**

1104 GEOGRAPHIC INFORMATION SYSTEMS (GIS)

EXPENSE ACCOUNTS	ACTUAL		BUDGET	ESTIMATED	PROPOSED	2027 BUDGET VS		2027 BUDGET VS	
	2024	2025	2026	2026	BUDGET	2026 FORECAST	%CHANGE	2026 BUDGET	%CHANGE
					2027	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
30100 SALARIES	\$ 96,715	\$ 96,593	\$ 104,536	\$ 114,048	\$ 107,488	\$ (6,560)	-5.75%	\$ 2,952	2.82%
32550 EDUCATION INCENTIVE	589	150	300	338	600	262	77.42%	300	100.03%
30120 OVERTIME	11	-	1,000	-	1,000	1,000	0.00%	-	0.00%
31000 FICA TAXES	6,913	6,209	8,073	5,388	8,345	2,957	54.88%	272	3.37%
32100 RETIREMENT	16,332	15,694	15,467	17,288	15,451	(1,837)	-10.62%	(16)	-0.10%
32200 HOSPITALIZATION INS	22,375	15,331	19,445	22,225	23,011	786	3.54%	3,566	18.34%
32300 WORKERS COMPENSATION	325	326	323	428	356	(72)	-16.85%	33	10.18%
32500 GIFT/APPRECIATION CERTS	96	100	100	133	100	(33)	-25.00%	-	0.00%
32560 UNEMPLOYMENT BENEFITS	324	173	504	195	160	(35)	-17.95%	(344)	-68.21%
TOTAL PERSONNEL	\$ 143,681	\$ 134,575	\$ 149,748	\$ 160,043	\$ 156,511	\$ (3,532)	-2.36%	\$ 6,763	5.03%
40100 OFFICE SUPPLIES	2,047	1,303	2,000	-	2,000	2,000	0.00%	-	0.00%
40400 GAS & OIL -CITY SUPPLY	1,886	1,554	4,750	580	5,000	4,420	762.80%	250	5.26%
41500 SMALL TOOLS & EQUIPMENT	4,240	383	6,000	277	2,000	1,723	620.74%	(4,000)	-66.67%
44000 MISC SUPPLIES	-	108	100	-	-	-	0.00%	(100)	-100.00%
TOTAL SUPPLIES	\$ 8,174	\$ 3,348	\$ 12,850	\$ 857	\$ 9,000	\$ 8,143	63.37%	\$ (3,850)	-115.00%
50200 DUES & SUBSCRIPTIONS	3,695	299	1,984	-	7,150	7,150	0.00%	5,166	260.38%
50300 RENTALS & SERVICE AGREEMENTS	12,212	-	-	-	-	-	0.00%	-	0.00%
50410 IT HARDWARE	-	-	-	-	3,000	3,000	0.00%	3,000	0.00%
50420 IT SOFTWARE	6,809	22,188	29,720	19,168	26,620	7,452	38.88%	(3,100)	-10.43%
51100 MAINT-AUTOS & EQUIPMENT	2,581	780	2,000	-	2,500	2,500	0.00%	500	25.00%
53000 TRAINING & CONFERENCE	150	911	6,500	393	5,950	5,557	1413.43%	(550)	-8.46%
53030 PROFESSIONAL DEVELOPMENT	-	-	150	-	300	300	0.00%	150	100.00%
53100 UNIFORMS & LAUNDRY	-	-	150	-	350	350	0.00%	200	133.33%
53200 INSURANCE - AUTO	1,188	679	825	-	825	825	0.00%	-	0.00%
54000 TELEPHONE	313	112	1,000	397	2,000	1,603	403.91%	1,000	100.00%
54650 MISC EXPENSES	58	-	-	-	-	-	0.00%	-	0.00%
TOTAL SERVICES	\$ 27,006	\$ 24,968	\$ 42,329	\$ 19,958	\$ 48,695	\$ 28,737	67.89%	\$ 6,366	25.50%
60200 EQUIPMENT	-	87	-	-	21,676	21,676	0.00%	21,676	0.00%
65410 FLEET AMORTIZATION EXPENSE	3,183	3,183	3,183	3,537	3,183	(354)	-10.00%	-	0.00%
TOTAL CAPITAL OUTLAY	\$ 3,183	\$ 3,270	\$ 3,183	\$ 3,537	\$ 24,859	\$ 21,323	669.89%	\$ -	0.00%
TOTAL EXPENDITURES	\$ 182,044	\$ 166,161	\$ 208,110	\$ 184,395	\$ 239,065	\$ 54,670	26.27%	\$ 9,279	5.58%

**CITY OF SEABROOK
2026-2027 BUDGET
FUND 001 GENERAL FUND**

1105 HUMAN RESOURCES

EXPENSE ACCOUNTS	ACTUAL		BUDGET	ESTIMATED	PROPOSED	2027 BUDGET VS		2027 BUDGET VS	
	2024	2025	2026	2026	BUDGET	2026 FORECAST	%CHANGE	2026 BUDGET	%CHANGE
						\$CHANGE		\$CHANGE	
30100 SALARIES	\$ 157,759	\$ 192,310	\$ 182,763	\$ 200,004	\$ 187,820	\$ 17,241	9.43%	\$ 7,695	4.00%
32550 EDUCATION INCENTIVE	1,754	-	-	-	-	-	0.00%	-	0.00%
30120 OVERTIME	222	690	500	976	500	476	95.15%	286	41.45%
31000 FICA TAXES	11,757	13,919	14,020	15,952	14,406	1,932	13.78%	2,033	14.61%
32100 RETIREMENT	26,587	31,035	27,120	30,409	26,852	3,289	12.13%	(625)	-2.01%
32200 HOSPITALIZATION INS	19,351	22,093	19,096	24,694	23,953	5,598	29.31%	2,601	11.77%
32300 WORKERS COMPENSATION	268	267	277	365	281	88	31.86%	99	37.00%
32500 GIFT/APPRECIATION CERTS	770	1,363	2,350	1,032	2,350	(1,318)	-56.10%	(331)	-24.31%
32560 UNEMPLOYMENT BENEFITS	234	306	504	15	160	(489)	-97.12%	(291)	-95.26%
TOTAL PERSONNEL	\$ 218,702	\$ 261,981	\$ 246,630	\$ 273,447	\$ 256,323	\$ 26,817	10.87%	\$ 11,466	4.38%
40100 OFFICE SUPPLIES	720	525	1,200	485	1,200	(715)	-59.62%	(40)	-7.62%
40110 POSTAGE	67	19	-	19	100				
41500 SMALL TOOLS & EQUIPMENT	809	375	700	-	700	(700)	-100.00%	(375)	-100.00%
42900 MERIT AWARDS	14,351	20,599	24,000	24,879	24,000	879	3.66%	4,280	20.78%
TOTAL SUPPLIES	\$ 15,947	\$ 21,517	\$ 25,900	\$ 25,382	\$ 26,000	\$ (537)	-2.07%	\$ 3,866	17.97%
50200 DUES & SUBSCRIPTIONS	2,932	2,084	3,125	3,039	2,560	(86)	-2.75%	955	45.84%
50250 BANK FEES	5,142	-	-	629	-	629	0.00%	629	0.00%
50420 IT SOFTWARE	16,290	19,089	14,669	18,399	16,032	3,730	25.43%	(690)	-3.62%
52950 SAFETY COMMITTEE	2,609	6,013	6,500	5,604	6,500	(896)	-13.78%	(409)	-6.80%
53000 TRAINING & CONFERENCE	6,106	3,910	12,420	13,935	10,200	1,515	12.20%	10,025	256.36%
53100 UNIFORMS & LAUNDRY	-	-	300	347	300	47	15.81%	347	0.00%
53145 DRUG TESTING	6,009	7,628	9,000	8,001	9,000	(999)	-11.10%	373	4.89%
54000 TELEPHONE	987	872	600	397	600	(203)	-33.85%	(475)	-54.46%
54640 EVENTS	-	-	-	-	-	-	0.00%	-	0.00%
TOTAL SERVICES	\$ 40,075	\$ 39,597	\$ 46,614	\$ 50,352	\$ 45,192	\$ 3,738	8.02%	\$ 10,755	27.16%
60300 OFFICE EQUIPMENT	-	-	-	-	-	-	0.00%	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
TOTAL EXPENDITURES	\$ 274,724	\$ 323,095	\$ 319,144	\$ 349,181	\$ 327,516	\$ 30,018	9.41%	\$ 26,087	8.07%

**CITY OF SEABROOK
2025-2026 BUDGET
FUND 01 - GENERAL FUND**

108-PUBLIC AFFAIRS

EXPENSE ACCOUNTS	ACTUAL		BUDGET	ESTIMATED	PROPOSED	2027 BUDGET VS		2027 BUDGET VS	
	2024	2025	2026	2026	BUDGET	2026 FORECAST	%CHANGE	2026 BUDGET	%CHANGE
	\$		\$	\$	\$	\$		\$	
30100 SALARIES	63,897	75,841	90,232	90,789	96,707	557	0.62%	14,948	19.71%
30120 OVERTIME	-	-	1,000	-	1,000	(1,000)	-100.00%	-	0.00%
32600 CAR ALLOWANCE	1,980	2,700	2,700	2,908	2,700	208	7.69%	208	7.70%
31000 FICA TAXES	4,779	4,790	7,186	7,224	7,681	38	0.53%	2,434	50.82%
32100 RETIREMENT	10,943	11,047	13,506	14,159	12,270	653	4.84%	3,112	28.17%
32200 HOSPITALIZATION INS	6,850	10,774	12,332	13,832	15,004	1,500	12.16%	3,058	28.38%
32300 WORKERS COMPENSATION	113	114	122	168	130	46	37.42%	54	47.66%
32500 GIFT/APPRECIATION CERTS	48	26	50	67	50	17	33.33%	41	156.41%
32560 UNEMPLOYMENT BENEFITS	136	63	252	4	80	(248)	-98.53%	(59)	-94.12%
TOTAL PERSONNEL	\$ 88,746	\$ 105,355	\$ 127,380	\$ 129,150	\$ 135,622	\$ 1,770	1.39%	\$ 23,795	22.59%
40100 OFFICE SUPPLIES	-	17	900	449	650	(451)	-50.08%	433	2616.40%
40110 POSTAGE	-	3,687	3,778	2,429	4,400	(1,349)	-35.72%	(1,259)	-34.14%
41500 SMALL TOOLS & EQUIPMENT	4,398	-	-	-	-	-	0.00%	-	0.00%
TOTAL SUPPLIES	\$ 4,398	\$ 3,704	\$ 4,678	\$ 2,878	\$ 5,050	\$ (1,800)	-38.48%	\$ (826)	-22.30%
50100 ADVERTISING	8,445	8,683	9,200	8,492	11,200	(708)	-7.70%	(191)	-2.20%
50200 DUES & SUBSCRIPTIONS	6,959	2,537	22,114	17,153	-	(4,961)	-22.44%	14,616	576.12%
50410 IT HARDWARE	1,288	-	-	-	-	-	0.00%	-	0.00%
50420 IT SOFTWARE	539	13,835	10,955	28,405	31,780	17,450	159.29%	14,570	105.31%
53000 TRAINING & CONFERENCE	45	4,207	7,640	3,244	3,280	(4,396)	-57.53%	(963)	-22.89%
53100 UNIFORMS & LAUNDRY	-	-	-	-	300	-	-	-	-
54000 TELEPHONE	470	458	600	581	1,200	(19)	-3.12%	123	26.94%
54670 CELEBRATION SEABROOK-HOT	101,096	78,208	-	-	-	-	0.00%	(78,208)	-100.00%
TOTAL SERVICES	\$ 118,841	\$ 107,928	\$ 50,509	\$ 57,875	\$ 47,760	\$ 7,366	14.58%	\$ (49,862)	-46.20%
#N/A	-	-	-	-	-	-	0.00%	-	0.00%
#N/A	-	-	-	-	-	-	0.00%	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
TOTAL EXPENDITURES	\$ 211,986	\$ 216,987	\$ 182,567	\$ 189,903	\$ 188,432	\$ 7,336	4.02%	\$ (26,893)	-12.39%

CITY OF SEABROOK
2026-2027 BUDGET
001 - GENERAL FUND

1109 LEGAL DEPARTMENT

EXPENSE ACCOUNTS	ACTUAL		BUDGET 2026	ESTIMATED 2026	PROPOSED BUDGET 2027	2027 BUDGET VS 2026 FORECAST		2027 BUDGET VS 2026 BUDGET	
	2024	2025				\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
30100 SALARIES	11,566	13,233	15,422	15,441	15,335	19	0.13%	2,208	16.69%
30120 OVERTIME	-	-	-	-	-	-	0.00%	-	0.00%
30150 CONTRACT LABOR	29,110	27,750	31,400	44,049	45,000	12,649	40.28%	16,299	58.74%
31000 FICA TAXES	889	979	1,180	1,235	1,173	55	4.69%	256	26.12%
32200 HOSPITALIZATION INS	26	24	25	29	-	4	15.89%	5	22.10%
32500 GIFT/APPRECIATION CERTS	-	50	350	-	100	(350)	-100.00%	(50)	-100.00%
32560 UNEMPLOYMENT BENEFITS	119	47	180	57	180	(123)	-68.12%	10	22.28%
TOTAL PERSONNEL	\$ 41,709	\$ 42,083	\$ 48,557	\$ 60,812	\$ 61,789	\$ 12,255	25.24%	\$ 18,729	44.50%
	-	-	-	-	-	-	0.00%	-	0.00%
	-	-	-	-	-	-	0.00%	-	0.00%
	-	-	-	-	-	-	0.00%	-	0.00%
TOTAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
50200 DUES & SUBSCRIPTIONS	213	213	-	-	-	-	0.00%	(213)	-100.00%
52200 PROF FEES - LEGAL	78,355	104,621	103,000	105,055	103,000	2,055	1.99%	434	0.41%
52210 LEGAL FEES-SPECIAL COUNSEL	468	1,530	10,000	-	10,000	(10,000)	-	-	-
	-	-	-	-	-	-	0.00%	-	0.00%
TOTAL SERVICES	\$ 79,036	\$ 106,364	\$ 113,000	\$ 105,055	\$ 113,000	\$ (7,945)	-7.03%	\$ 221	0.21%

CITY OF SEABROOK
2026-2027 BUDGET
001 - GENERAL FUND

2000 PUBLIC SAFETY

EXPENSE ACCOUNTS	ACTUAL		BUDGET	ESTIMATED	PROPOSED BUDGET	2027 BUDGET VS 2026 FORECAST		2027 BUDGET VS 2026 BUDGET	
	2024	2025	2026	2026	2027	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
30100 SALARIES	\$ 2,565,441	\$ 2,569,980	\$ 2,880,343	\$ 2,733,284	\$ 2,853,468	\$ 120,184	4.40%	(26,875)	-0.93%
32550 EDUCATION INCENTIVE	65,687	61,544	71,132	58,581	70,510	11,930	20.36%	(622)	-0.87%
30120 OVERTIME	237,146	201,265	190,000	201,126	190,000	(11,126)	-5.53%	-	0.00%
30170 FTO TRAINING	44,504	83,103	65,000	21,919	65,000	43,081	196.54%	-	0.00%
31000 FICA TAXES	217,034	213,804	244,342	232,395	242,195	9,800	4.22%	(2,147)	-0.88%
32100 RETIREMENT	489,388	491,592	475,679	457,348	455,574	(1,774)	-0.39%	(20,105)	-4.23%
32200 HOSPITALIZATION INS	368,762	385,382	445,695	472,712	539,838	67,126	14.20%	94,143	21.12%
32300 WORKERS COMPENSATION	46,252	46,562	45,631	52,450	45,010	(7,439)	-14.18%	(621)	-1.36%
32400 PSYCHOLOGICAL SERVICES	2,490	5,740	3,500	1,620	3,500	1,880	116.05%	-	0.00%
32500 GIFT/APPRECIATION CERTS	1,680	-	1,725	2,267	1,775	(492)	-21.69%	50	2.90%
32560 UNEMPLOYMENT BENEFITS	4,447	2,291	8,819	465	2,803	2,337	502.20%	(6,017)	-68.22%
30130 OT REIMBURSEMENT-COURT	(427)	(409)	-	(121)	-	121	-100.00%	-	0.00%
TOTAL PERSONNEL	\$ 4,042,403	\$ 4,060,855	\$ 4,431,866	\$ 4,234,167	\$ 4,469,673	\$ 235,506	5.31%	37,807	0.93%
40050 SUPPLIES-POLICE OPERATION	7,735	8,262	6,250	6,831	5,950	(881)	-12.89%	(300)	-4.80%
40100 OFFICE SUPPLIES	12,617	13,558	15,130	11,583	15,000	3,417	29.50%	(130)	-0.86%
40110 POSTAGE	997	1,490	1,000	991	1,000	9	0.91%	-	0.00%
40300 GAS & OIL/OUTSIDE SUPPLY	716	687	600	51	600	549	1081.72%	-	0.00%
40400 GAS & OIL -CITY SUPPLY	62,007	53,302	69,189	19,039	69,100	50,061	262.93%	(89)	-0.13%
41500 SMALL TOOLS & EQUIPMENT	12,089	54,471	6,000	8,458	5,500	(2,958)	-34.97%	(500)	-8.33%
TOTAL SUPPLIES	\$ 96,160	\$ 131,770	\$ 98,169	\$ 46,953	\$ 97,150	\$ 50,197	51.13%	(1,019)	-0.77%
50200 DUES & SUBSCRIPTIONS	2,189	2,543	3,076	7,219	4,710	(2,509)	-34.75%	1,634	53.12%
50300 RENTALS & SERVICE AGREEMENTS	147,649	93,741	62,938	58,229	134,300	76,071	130.64%	71,362	113.38%
50410 IT HARDWARE	-	20,913	5,350	4,043	-	(4,043)	-100.00%	(5,350)	-100.00%
50420 IT SOFTWARE	105,687	26,023	158,020	188,496	50,875	(137,621)	-73.01%	(107,145)	-67.80%
51100 MAINT-AUTOS & EQUIPMENT	-	-	-	438	-	(438)	-100.00%	-	0.00%
51700 MAINT-RADIO EQUIPMENT	24,882	30,822	30,000	30,494	36,000	5,506	18.06%	6,000	20.00%
51750 JANITORIAL SERVICES	10,020	11,995	13,000	12,000	13,000	1,000	8.33%	-	0.00%
51800 MAINT BLDGS & GROUNDS	12,276	23,391	69,500	19,314	9,550	(9,764)	-50.55%	(59,950)	-86.26%
52100 CIVIL SERVICE EXP	5,965	15,248	8,200	8,245	9,600	1,355	16.44%	1,400	17.07%
53000 TRAINING & CONFERENCE	27,637	31,150	29,000	22,753	29,300	6,547	28.77%	300	1.03%
53010 EDUCATION EXPENSE	-	8,626	4,000	-	4,000	4,000	0.00%	-	0.00%
53030 PROFESSIONAL DEVELOPMENT	-	-	2,800	1,856	2,800	944	50.89%	-	0.00%
53100 UNIFORMS & LAUNDRY	-	-	-	1,481	-	(1,481)	-100.00%	-	0.00%
53110 HANDGUN TRAINING EXPENSE	24,734	17,652	14,847	7,383	15,000	7,617	103.18%	153	1.03%
53200 INSURANCE - AUTO	36,141	38,303	44,678	-	39,085	39,085	0.00%	(5,593)	-12.52%
53250 INSURANCE-LAW ENFORCEMENT	20,592	19,863	21,444	28,020	45,000	16,980	60.60%	23,556	109.85%
54000 TELEPHONE	23,482	26,794	26,000	31,639	31,200	(439)	-1.39%	5,200	20.00%
54100 UTILITIES	986	989	1,440	817	1,440	623	76.16%	-	0.00%
54650 MISC EXPENSES	2,078	1,941	-	-	-	-	0.00%	-	0.00%
	-	-	-	-	-	-	0.00%	-	0.00%
TOTAL SERVICES	\$ 444,317	\$ 369,991	\$ 494,293	\$ 422,425	\$ 425,860	\$ 3,435	0.69%	(68,433)	-18.50%
60200 EQUIPMENT	-	28,227	11,047	14,729	-	(14,729)	-100.00%	(11,047)	-100.00%
60300 OFFICE EQUIPMENT	-	-	-	-	-	-	0.00%	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ 28,227	\$ 11,047	\$ 14,729	\$ -	\$ (14,729)	-133.33%	(11,047)	-39.14%
TOTAL EXPENDITURES	\$ 4,582,880	\$ 4,590,843	\$ 5,035,375	\$ 4,718,275	\$ 4,992,683	\$ 274,408	5.45%	\$ (42,692)	-0.93%

**CITY OF SEABROOK
2026-2027 BUDGET
001 - GENERAL FUND**

2210 ANIMAL CONTROL

EXPENSE ACCOUNTS	ACTUAL		BUDGET	ESTIMATED	PROPOSED	2027 BUDGET VS		2027 BUDGET VS	
	2024	2025	2026	2026	BUDGET 2027	2026 FORECAST	%CHANGE	2026 BUDGET	%CHANGE
						\$CHANGE		\$CHANGE	
30100 SALARIES	\$ 156,193	\$ 150,277	\$ 167,862	\$ 166,119	\$ 169,536	\$ 1,674	1.00%	1,674	1.00%
32550 EDUCATION INCENTIVE	-	231	-	1,615	1,500	1,500	0.00%	1,500	0.00%
30120 OVERTIME	4,348	2,231	4,800	6,658	4,800	-	0.00%	-	0.00%
31000 FICA TAXES	11,941	11,075	13,209	13,538	13,451	242	1.84%	242	1.84%
32100 RETIREMENT	26,955	25,264	25,814	26,353	25,470	(344)	-1.33%	(344)	-1.33%
32200 HOSPITALIZATION INS	23,713	19,930	29,807	20,075	24,083	(5,724)	-19.20%	(5,724)	-19.20%
32300 WORKERS COMPENSATION	3,635	3,643	3,890	4,847	4,211	321	8.26%	321	8.26%
32500 GIFT/APPRECIATION CERTS	144	150	150	200	150	-	0.00%	-	0.00%
32560 UNEMPLOYMENT BENEFITS	351	189	756	68	320	(436)	-57.62%	(436)	-57.62%
TOTAL PERSONNEL	\$ 227,280	\$ 212,990	\$ 246,288	\$ 239,474	\$ 243,522	\$ (2,766)	-1.12%	\$ (2,766)	-1.30%
40100 OFFICE SUPPLIES	-	(58)	500	428	-	(500)	-100.00%	(500)	-100.00%
40110 POSTAGE	-	-	100	-	100	-	0.00%	-	0.00%
40400 GAS & OIL -CITY SUPPLY	3,505	1,900	3,510	610	4,610	1,100	31.34%	1,100	31.34%
41500 SMALL TOOLS & EQUIPMENT	1,241	938	1,800	-	1,800	-	0.00%	-	0.00%
41600 ANIMAL FOOD & SUPPLIES	332	1,418	800	533	800	-	0.00%	-	0.00%
44000 MISC SUPPLIES	-	(50)	300	-	300	-	0.00%	-	0.00%
44001 SUPPLIES-VETERINARY	-	-	500	-	100	(400)	-80.00%	(400)	-80.00%
TOTAL SUPPLIES	\$ 5,078	\$ 4,147	\$ 7,510	\$ 1,571	\$ 7,710	\$ 200	2.66%	\$ 200	4.82%
50200 DUES & SUBSCRIPTIONS	-	45	400	60	150	(250)	-62.50%	(250)	-62.50%
51100 MAINT-AUTOS & EQUIPMENT	596	2,791	2,580	993	1,050	(1,530)	-59.30%	(1,530)	-59.30%
51700 MAINT-RADIO EQUIPMENT	1,170	819	1,500	156	1,500	-	0.00%	-	0.00%
51750 JANITORIAL SERVICES	1,714	2,400	2,400	2,400	2,400	-	0.00%	-	0.00%
51800 MAINT BLDGS & GROUNDS	9,806	14,825	13,032	19,957	11,350	(1,682)	-12.91%	(1,682)	-12.91%
53000 TRAINING & CONFERENCE	1,785	-	2,000	100	-	(2,000)	-100.00%	(2,000)	-100.00%
53030 PROFESSIONAL DEVELOPMENT	-	-	500	-	-	(500)	-100.00%	(500)	-100.00%
53100 UNIFORMS & LAUNDRY	3,347	1,662	2,500	1,163	2,500	-	0.00%	-	0.00%
53200 INSURANCE - AUTO	547	1,302	1,540	-	1,400	(140)	-9.09%	(140)	-9.09%
54000 TELEPHONE	423	402	1,000	533	600	(400)	-40.00%	(400)	-40.00%
54100 UTILITIES	12,413	14,075	12,450	13,213	15,700	3,250	26.10%	3,250	26.10%
54650 MISC EXPENSES	196	1	-	-	500	500	0.00%	500	0.00%
TOTAL SERVICES	\$ 31,997	\$ 38,322	\$ 39,902	\$ 38,575	\$ 37,150	\$ (2,752)	-6.90%	\$ (2,752)	-7.18%
	-	-	-	-	-	-	0.00%	-	0.00%
	-	-	-	-	-	-	0.00%	-	0.00%
	-	-	-	-	-	-	0.00%	-	0.00%
	-	-	-	-	-	-	0.00%	-	0.00%
65410 FLEET AMORTIZATION EXPENSE	6,432	6,432	6,432	7,147	6,432	-	0.00%	-	0.00%
TOTAL CAPITAL OUTLAY	6,432	6,432	6,432	7,147	6,432	-	0.00%	-	0.00%
TOTAL EXPENDITURES	\$ 270,787	\$ 261,891	\$ 300,132	\$ 286,767	\$ 294,814	\$ (5,318)	-1.77%	\$ (5,318)	-2.03%

**CITY OF SEABROOK
2026-2027 BUDGET
001 - GENERAL FUND**

2200 DOT

EXPENSE ACCOUNTS	ACTUAL		BUDGET	ESTIMATED	PROPOSED	2027 BUDGET VS		2027 BUDGET VS	
	2024	2025	2025	2026	BUDGET	2026 FORECAST	%CHANGE	2026 BUDGET	%CHANGE
					2026	\$CHANGE		\$CHANGE	
30100 SALARIES	\$ 191,490	\$ 84,111	\$ 141,152	\$ 238,931	\$ 165,526	\$ (73,405)	-30.72%	\$ 24,374	17.27%
32550 EDUCATION INCENTIVE	3,780	(383)	2,700	2,899	5,520	2,622	90.44%	2,820.06	104.45%
30120 OVERTIME	1,950	5,985	6,000	4,566	6,000	1,434	31.41%	-	0.00%
31000 FICA TAXES	14,504	9,654	11,464	18,013	13,544	(4,469)	-24.81%	2,080.02	18.14%
32100 RETIREMENT	33,301	12,795	22,175	38,079	25,343	(12,736)	-33.45%	3,168.39	14.29%
32200 HOSPITALIZATION INS	26,642	11,640	19,273	32,773	40,350	7,577	23.12%	21,076.67	109.36%
32300 WORKERS COMPENSATION	5,239	3,275	2,633	3,488	3,074	(414)	-11.87%	440.71	16.74%
32500 GIFT/APPRECIATION CERTS	144	100	100	133	100	(33)	-25.00%	-	0.00%
32560 UNEMPLOYMENT BENEFITS	234	63	504	7	160	153	2154.22%	(343.80)	-68.21%
TOTAL PERSONNEL	\$ 277,284	\$ 127,241	\$ 206,001	\$ 338,888	\$ 259,617	\$ (79,271)	-38.48%	\$ 53,615.94	42.14%
40050 SUPPLIES-POLICE OPERATION	237	248	300	225	400	175	77.49%	100.00	33.33%
40100 OFFICE SUPPLIES	288	269	500	655	500	(155)	-23.61%	-	0.00%
40300 GAS & OIL/OUTSIDE SUPPLY	-	-	200	-	200	200	0.00%	-	0.00%
40400 GAS & OIL -CITY SUPPLY	946	281	6,000	84	6,000	5,916	7079.32%	-	0.00%
41500 SMALL TOOLS & EQUIPMENT	4,647	739	-	-	2,500	2,500	0.00%	2,500.00	0.00%
TOTAL SUPPLIES	\$ 6,117	\$ 1,536	\$ 7,000	\$ 963	\$ 9,600	\$ 8,637	123.38%	\$ 2,600.00	169.25%
50300 RENTALS & SERVICE AGREEMENTS	-	-	200	-	500	500	0.00%	300.00	150.00%
51100 MAINT-AUTOS & EQUIPMENT	494	74	2,500	-	3,000	3,000	0.00%	500.00	20.00%
51700 MAINT-RADIO EQUIPMENT	1,170	819	1,500	156	1,500	1,344	861.54%	-	0.00%
53000 TRAINING & CONFERENCE	1,125	1,018	7,000	5,940	4,000	(1,940)	-32.66%	(3,000.00)	-42.86%
53100 UNIFORMS & LAUNDRY	2,265	986	1,250	1,319	1,500	181	13.72%	250.00	20.00%
54000 TELEPHONE	-	-	-	-	-	-	0.00%	-	0.00%
TOTAL SERVICES	\$ 5,054	\$ 2,897	\$ 12,450	\$ 7,415	\$ 10,500	\$ 3,085	24.78%	\$ (1,950.00)	-67.31%
	-	-	-	-	-	-	0.00%	-	0.00%
	-	-	-	-	-	-	0.00%	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	-	0.00%
TOTAL EXPENDITURES	\$ 288,455	\$ 131,674	\$ 225,451	\$ 347,267	\$ 279,717	\$ (67,550)	-29.96%	\$ 54,265.94	41.21%

001 GENERAL FUND

2106 EMERGENCY MANAGEMENT

EXPENSE ACCOUNTS	ACTUAL		BUDGET	ESTIMATED	PROPOSED	2027 BUDGET VS		2027 BUDGET VS	
	2024	2025	2026	2026	BUDGET	2026 FORECAST	%CHANGE	2026 BUDGET	%CHANGE
					2027	\$CHANGE		\$CHANGE	
30100 SALARIES	\$ 54,586	\$ 58,272	\$ 59,307	\$ 64,502	\$ 62,459	\$ 1,035	1.74%	\$ 4,721	7.96%
32550 EDUCATION INCENTIVE	-	-	-	-	-	-	0.00%	-	0.00%
30120 OVERTIME	-	-	-	-	-	-	0.00%	-	0.00%
32600 CAR ALLOWANCE	692	-	900	-	900	900	100.00%	208	23.08%
31000 FICA TAXES	4,247	4,306	4,606	5,171	4,847	300	6.52%	359	7.79%
32100 RETIREMENT	9,206	9,400	8,776	9,776	8,930	(624)	-7.11%	(430)	-4.90%
32200 HOSPITALIZATION INS	4,073	4,297	4,857	5,238	6,070	560	11.52%	784	16.14%
32300 WORKERS COMPENSATION	183	178	190	252	213	12	6.21%	7	3.89%
32500 GIFT/APPRECIATION CERTS	-	25	25	33	25	-	0.00%	25	100.00%
32560 UNEMPLOYMENT BENEFITS	59	32	126	-	40	95	75.00%	68	53.57%
TOTAL PERSONNEL	\$ 73,047	\$ 76,510	\$ 78,787	\$ 84,971	\$ 83,484	\$ 2,277	2.89%	\$ 5,740	7.50%
40100 OFFICE SUPPLIES	215	73	350	118	750	277	79.21%	135	38.71%
40110 POSTAGE	-	-	150	-	150	150	100.00%	150	100.00%
40400 GAS & OIL -CITY SUPPLY	-	17	1,030	-	1,030	1,013	98.36%	1,030	100.00%
41500 SMALL TOOLS & EQUIPMENT	223	5,361	500	2,207	500	(4,861)	-972.14%	277	55.49%
44000 MISC SUPPLIES	-	235	500	620	500	265	52.97%	500	100.00%
TOTAL SUPPLIES	\$ 437	\$ 5,686	\$ 2,530	\$ 2,945	\$ 2,930	\$ (3,156)	-124.72%	\$ 2,093	36.81%
50200 DUES & SUBSCRIPTIONS	-	250	290	308	290	40	13.79%	290	100.00%
50300 RENTALS & SERVICE AGREEMENTS	-	-	944	-	5,500	944	100.00%	944	100.00%
51100 MAINT-AUTOS & EQUIPMENT	-	-	500	1,035	500	500	100.00%	500	100.00%
51700 MAINT-RADIO EQUIPMENT	9,969	9,786	10,700	5,600	10,850	914	8.54%	731	6.83%
53000 TRAINING & CONFERENCE	1,217	1,735	1,750	2,553	2,500	15	0.85%	533	30.45%
53100 UNIFORMS & LAUNDRY	191	255	200	287	250	(55)	-27.50%	9	4.50%
53200 INSURANCE - AUTO	649	20	500	-	500	480	95.99%	(149)	-29.88%
54000 TELEPHONE	11,035	10,063	3,700	11,570	3,700	(6,363)	-171.96%	(7,335)	-198.25%
54050 PHONE NETWORK NOTIFICATION SYS	5,400	5,386	6,580	8,773	6,580	1,194	18.15%	1,180	17.93%
54650 MISC EXPENSES	-	-	-	-	-	-	0.00%	0	0.00%
TOTAL SERVICES	\$ 28,462	\$ 27,494	\$ 25,164	\$ 30,126	\$ 30,670	\$ (2,330)	-9.26%	\$ (3,298)	-11.99%
6010 AUTOS & TRUCKS	-	-	-	-	-	-	0.00%	0	0.00%
6020 EQUIPMENT	-	-	-	-	-	-	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	0.00%	0	0.00%
TOTAL EXPENDITURES	\$ 101,946	\$ 109,690	\$ 106,481	\$ 118,042	\$ 117,084	\$ (3,209)	-3.01%	\$ 4,535	4.13%

CITY OF SEABROOK
2026-2027 BUDGET
001 - GENERAL FUND

2300 FIRE SERVICES

EXPENSE ACCOUNTS	ACTUAL		BUDGET 2026	ESTIMATED 2026	PROPOSED BUDGET 2027	2027 BUDGET VS 2026 FORECAST		2027 BUDGET VS 2026 BUDGET	
	2024	2025				\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
30100 SALARIES	\$ 54,587	\$ 58,273	\$ 59,307	\$ 64,502	\$ 62,459	\$ (2,043)	-3.17%	3,152	5.31%
32550 EDUCATION INCENTIVE	-	-	-	-	-	-	0.00%	-	0.00%
30120 OVERTIME	-	-	-	-	-	-	0.00%	-	0.00%
32600 CAR ALLOWANCE	692	-	900	-	900	900	0.00%	-	0.00%
30150 CONTRACT LABOR	-	-	20,800	-	20,800	20,800	0.00%	-	0.00%
31000 FICA TAXES	4,247	4,305	4,606	5,171	4,847	(324)	-6.26%	241	5.23%
32100 RETIREMENT	9,206	9,400	8,776	9,775	8,930	(846)	-8.65%	154	1.75%
32200 HOSPITALIZATION INS	4,073	4,296	4,857	5,398	6,070	673	12.46%	1,213	24.98%
32300 WORKERS COMPENSATION	183	178	190	252	213	(38)	-15.31%	23	12.11%
32500 GIFT/APPRECIATION CERTS	-	25	50	-	50	50	0.00%	-	0.00%
32560 UNEMPLOYMENT BENEFITS	59	32	126	-	40	40	0.00%	(86)	-68.21%
TOTAL PERSONNEL	\$ 73,046	\$ 76,509	\$ 99,612	\$ 85,097	\$ 104,309	\$ 19,212	19.29%	\$ 4,697	6.14%
40100 OFFICE SUPPLIES	\$ 171	\$ 341	\$ 250	534	750	216	40.33%	500	200.00%
40400 GAS & OIL -CITY SUPPLY	\$ 1,492	\$ 1,075	\$ 2,064	(281)	2,064	2,345	-834.39%	0	0.02%
41500 SMALL TOOLS & EQUIPMENT	\$ 180	\$ 4,120	\$ 49,000	48,499	1,000	(47,499)	-97.94%	(48,000)	-97.96%
44000 MISC SUPPLIES	802	336	2,000	2,202	2,850	648	29.40%	850	42.50%
TOTAL SUPPLIES	\$ 2,646	\$ 5,873	\$ 53,314	\$ 50,955	\$ 6,664	\$ (44,290)	-83.07%	\$ (47,500)	-808.82%
50200 DUES & SUBSCRIPTIONS	170	250	1,333	164	1,461	1,297	790.92%	128	9.57%
50300 RENTALS & SERVICE AGREEMENTS	4,737	3,550	3,240	4,723	3,240	(1,483)	-31.40%	-	0.00%
51100 MAINT-AUTOS & EQUIPMENT	1,027	1,141	1,500	586	500	(86)	-14.72%	(1,000)	-66.67%
51750 JANITORIAL SERVICES	5,005	6,111	5,560	6,336	9,160	2,824	44.57%	3,600	64.75%
51800 MAINT BLDGS & GROUNDS	31,977	30,587	28,000	23,931	32,000	8,069	33.72%	4,000	14.29%
52350 PROF FEES-SVFD CONTRACT	808,984	793,791	802,150	802,150	453,721	(348,429)	-43.44%	(348,429)	-43.44%
53000 TRAINING & CONFERENCE	1,444	-	500	-	500	500	0.00%	-	0.00%
53100 UNIFORMS & LAUNDRY	394	326	400	426	250	(176)	-41.31%	(150)	-37.50%
53200 INSURANCE - AUTO	19,791	21,959	21,959	-	21,959	21,959	0.00%	0	0.00%
54000 TELEPHONE	1,254	1,194	1,419	1,494	1,419	(75)	-5.01%	(0)	-0.02%
54100 UTILITIES	24,078	28,484	24,000	22,161	20,000	(2,161)	-9.75%	(4,000)	-16.67%
54650 MISC EXPENSES	4	-	-	-	-	-	0.00%	-	0.00%
TOTAL SERVICES	\$ 898,864	\$ 887,392	\$ 890,061	\$ 861,970	\$ 544,210	\$ (319,057)	-35.85%	\$ (345,979)	-38.99%
-	-	-	-	-	-	-	0.00%	-	0.00%
-	-	-	-	-	-	-	0.00%	-	0.00%
65410 FLEET AMORTIZATION EXPENSE	63,589	63,589	63,589	70,654	63,589	(7,065)	-10.00%	-	0.00%
TOTAL CAPITAL OUTLAY	\$ 63,589	\$ 63,589	\$ 63,589	\$ 70,654	\$ 63,589	\$ (7,065)	-11.11%	\$ 7,065	11.11%
TOTAL EXPENDITURES	\$ 1,038,144	\$ 1,033,363	\$ 1,106,576	\$ 1,068,676	\$ 718,772	\$ (351,201)	-31.74%	\$ (381,716)	-36.94%

**CITY OF SEABROOK
2026-2027 BUDGET
001 - GENERAL FUND**

2400 EMS

EXPENSE ACCOUNTS	ACTUAL		BUDGET	ESTIMATED	PROPOSED	2027 BUDGET VS		2027 BUDGET VS	
	2024	2025	2026	2026	BUDGET	2026 FORECAST	%CHANGE	2026 BUDGET	%CHANGE
					2027	\$CHANGE		\$CHANGE	
30100 SALARIES	\$ 403,949	\$ 424,445	\$ 456,223	\$ 443,598	\$ 480,422	\$ 36,825	8.30%	\$ 24,199	5.30%
32550 EDUCATION INCENTIVE	3,150	6,093	3,225	5,890	5,701	(190)	-3.22%	2,476	76.76%
30120 OVERTIME	175,625	205,099	169,716	205,754	178,295	(27,460)	-13.35%	8,579	5.05%
30103 SALARIES-PART TIME	82,944	81,187	46,177	124,482	86,217	(38,265)	-30.74%	40,040	86.71%
31000 FICA TAXES	49,139	51,654	51,664	61,340	57,424	(3,917)	-6.39%	5,760	11.15%
32100 RETIREMENT	98,694	107,400	93,154	108,097	95,928	(12,169)	-11.26%	2,774	2.98%
32200 HOSPITALIZATION INS	80,858	81,715	93,176	106,742	104,837	(1,905)	-1.78%	11,661	12.51%
32300 WORKERS COMPENSATION	14,294	14,215	13,841	12,940	13,462	522	4.03%	(379)	-2.74%
32500 GIFT/APPRECIATION CERTS	384	-	400	933	400	(533)	-57.14%	-	0.00%
32560 UNEMPLOYMENT BENEFITS	1,486	924	3,780	487	1,202	715	146.85%	(2,579)	-68.21%
TOTAL PERSONNEL	\$ 910,523	\$ 972,730	\$ 931,356	\$ 1,070,263	\$ 1,023,885	\$ (46,377)	-4.98%	\$ 92,529	9.51%
40100 OFFICE SUPPLIES	741	805	750	976	400	(576)	-59.00%	(350)	-46.67%
40110 POSTAGE	-	-	-	-	350	350	0.00%	350	0.00%
40400 GAS & OIL -CITY SUPPLY	805	9,132	12,000	2,675	12,000	9,325	348.65%	-	0.00%
41500 SMALL TOOLS & EQUIPMENT	6,440	170	2,800	2,013	2,500	487	24.17%	(300)	-10.71%
42900 MERIT AWARDS	-	-	-	-	700	700	0.00%	700	0.00%
44000 MISC SUPPLIES	33,957	35,644	38,800	28,334	40,000	11,666	41.18%	1,200	3.09%
TOTAL SUPPLIES	\$ 41,944	\$ 45,751	\$ 54,350	\$ 33,997	\$ 55,950	\$ 21,953	40.39%	1,600	3.50%
50200 DUES & SUBSCRIPTIONS	2,997	2,582	4,326	2,472	4,816	2,344	94.84%	490	11.34%
50300 RENTALS & SERVICE AGREEMENTS	64,669	74,924	51,389	28,654	48,223	19,569	68.29%	(3,166)	-6.16%
51100 MAINT-AUTOS & EQUIPMENT	8,813	5,403	9,700	8,636	10,900	2,264	26.22%	1,200	12.37%
51700 MAINT-RADIO EQUIPMENT	2,003	816	1,420	640	1,420	780	121.88%	-	0.00%
52351 PROF FEES-EMS	6,000	6,000	14,400	12,800	14,400	1,600	12.50%	-	0.00%
53000 TRAINING & CONFERENCE	6,638	3,947	6,315	7,728	4,800	(2,928)	-37.89%	(1,515)	-23.99%
53100 UNIFORMS & LAUNDRY	6,752	5,616	6,500	7,642	7,700	58	0.77%	1,200	18.46%
53200 INSURANCE - AUTO	5,685	6,800	8,067	-	6,930	6,930	0.00%	(1,137)	-14.09%
54000 TELEPHONE	4,793	4,570	4,790	5,025	4,790	(235)	-4.67%	-	0.00%
54650 MISC EXPENSES	537	555	-	-	-	-	0.00%	-	0.00%
	-	-	-	-	-	-	0.00%	-	0.00%
TOTAL SERVICES	\$ 108,886	\$ 111,549	\$ 108,107	\$ 73,596	\$ 108,279	\$ 34,684	32.08%	\$ 172	0.15%
	-	-	-	-	-	-	0.00%	-	0.00%
	-	-	-	-	-	-	0.00%	-	0.00%
65410 FLEET AMORTIZATION EXPENSE	77,149	77,149	77,149	85,721	58,750	(26,971)	-31.46%	(18,399)	-23.85%
TOTAL CAPITAL OUTLAY	\$ 77,149	\$ 77,149	\$ 77,149	\$ 85,721	\$ 58,750	\$ -	0.00%	-	0.00%
TOTAL EXPENDITURES	\$ 1,138,501	\$ 1,207,179	\$ 1,170,962	\$ 1,263,577	\$ 1,246,865	\$ 10,259	0.88%	\$ 94,302	7.81%

**CITY OF SEABROOK
2026-2027 BUDGET
001 - GENERAL FUND**

3400 - PARKS

EXPENSE ACCOUNTS	ACTUAL		BUDGET 2026	ESTIMATED 2026	PROPOSED BUDGET 2027	2027 BUDGET VS 2026 FORECAST		2027 BUDGET VS 2026 BUDGET	
	2024	2025				\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
30100 SALARIES	\$ 439,463	\$ 479,416	\$ 507,252	\$ 525,911	\$ 536,777	\$ 10,866	2.07%	\$ 29,525	5.82%
32550 EDUCATION INCENTIVE	2,833	3,075	1,575	3,312	1,575	(1,737)	-52.44%	0	0.01%
30120 OVERTIME	28,244	26,132	30,000	30,461	30,000	(461)	-1.51%	-	0.00%
30106 SALARIES-SUMMER EMPLOYEES	-	-	60,000	-	74,019	74,019	0.00%	14,019	23.36%
30109 SALARIES-GATEKEEPERS	26,354	29,855	31,195	29,720	28,584	(1,136)	-3.82%	(2,611)	-8.37%
31000 FICA TAXES	37,793	39,253	48,197	46,017	51,328	5,311	11.54%	3,131	6.50%
32100 RETIREMENT	79,532	82,853	80,553	85,166	82,002	(3,164)	-3.72%	1,449	1.80%
32200 HOSPITALIZATION INS	91,067	98,163	99,095	121,364	132,583	11,220	9.24%	33,488	33.79%
32300 WORKERS COMPENSATION	7,662	6,752	7,029	9,170	9,023	(147)	-1.60%	1,994	28.36%
32500 GIFT/APPRECIATION CERTS	624	600	650	667	600	(67)	-10.00%	(50)	-7.69%
32560 UNEMPLOYMENT BENEFITS	1,615	787	3,402	395	881	487	123.33%	(2,521)	-74.10%
TOTAL PERSONNEL	\$ 715,187	\$ 766,887	\$ 868,948	\$ 852,182	\$ 947,372	\$ 95,190	10.95%	\$ 78,424	10.23%
40100 OFFICE SUPPLIES	1,849	3,700	5,903	2,370	5,555	3,185	134.38%	(348)	-5.89%
40400 GAS & OIL -CITY SUPPLY	19,112	17,645	24,112	4,533	24,112	19,579	431.90%	0	0.00%
40900 POOL SUPPLIES	1,767	3,903	20,000	237	94,420	94,183	39670.30%	74,420	372.10%
40950 NURSERY SUPPLIES	1,097	2,150	5,419	6,611	8,500	1,889	28.57%	3,081	56.85%
41500 SMALL TOOLS & EQUIPMENT	1,817	7,823	2,200	1,325	2,281	956	72.12%	81	3.68%
44000 MISC SUPPLIES	23,215	22,023	25,500	8,483	15,301	6,818	80.37%	(10,199)	-40.00%
TOTAL SUPPLIES	\$ 48,858	\$ 57,244	\$ 83,134	\$ 23,561	\$ 150,170	\$ 126,609	152.29%	\$ 67,383	117.71%
50200 DUES & SUBSCRIPTIONS	413	370	1,300	327	2,070	1,743	533.67%	770	59.23%
50300 RENTALS & SERVICE AGREEMENTS	402	3,785	5,000	1,237	2,941	1,704	137.78%	(2,059)	-41.17%
50310 MAINT AGRMNT-CAROTHERS	5,052	5,089	5,000	6,667	5,792	(875)	-13.12%	792	15.84%
51100 MAINT-AUTOS & EQUIPMENT	13,346	7,867	16,000	10,743	15,488	4,746	44.18%	(512)	-3.20%
51600 MAINT-POOL & GROUNDS	7,404	8,695	20,000	1,065	20,000	18,935	1777.79%	-	0.00%
51650 MAINT-RECREATION EQUIP	111	2,091	1,500	2,246	1,514	(732)	-32.58%	14	0.95%
51750 JANITORIAL SERVICES	2,700	2,700	3,300	2,700	3,300	600	22.22%	-	0.00%
51800 MAINT BLDGS & GROUNDS	66,766	60,552	70,625	73,387	55,743	(17,645)	-24.04%	(14,882)	-21.07%
52150 PROF FEES-ENGINEERING	16,350	6,750	-	-	-	-	0.00%	-	0.00%
52750 ELECTRICAL SERVICES	-	2,607	8,000	20,881	10,000	(10,881)	-52.11%	2,000	25.00%
53000 TRAINING & CONFERENCE	546	45	2,000	769	1,500	731	95.07%	(500)	-25.00%
53030 PROFESSIONAL DEVELOPMENT	-	-	500	-	500	500	0.00%	-	0.00%
53100 UNIFORMS & LAUNDRY	3,772	3,494	4,200	3,097	5,109	2,013	64.99%	909	21.65%
53200 INSURANCE - AUTO	5,357	6,048	7,033	-	7,033	7,033	0.00%	-	0.00%
54000 TELEPHONE	2,433	2,369	3,000	1,595	2,976	1,381	86.63%	(24)	-0.80%
54100 UTILITIES	74,053	84,504	80,000	48,198	85,169	36,971	76.71%	5,169	6.46%
54640 EVENTS	15,340	20,022	20,000	19,686	24,936	5,250	26.67%	4,936	24.68%
54650 MISC EXPENSES	824	48	-	-	-	-	0.00%	-	0.00%
TOTAL SERVICES	\$ 214,869	\$ 217,035	\$ 247,458	\$ 192,596	\$ 244,071	\$ 51,475	20.80%	\$ (3,387)	-1.56%
60100 AUTOS & TRUCKS	-	-	-	-	-	-	0.00%	-	0.00%
60200 EQUIPMENT	61,590	34,718	-	-	-	-	0.00%	-	0.00%
60532 TPWD TRAIL CONSTRUCTION	-	-	-	-	-	-	0.00%	-	0.00%
65410 FLEET AMORTIZATION EXPENSE	27,599	27,599	27,599	30,666	12,917	(17,749)	-57.88%	(14,682)	-53.20%
TOTAL CAPITAL OUTLAY	\$ 89,189	\$ 62,317	\$ 27,599	\$ 30,666	\$ 12,917	\$ -	0.00%	-	0.00%
TOTAL EXPENDITURES	\$ 1,068,103	\$ 1,103,483	\$ 1,227,139	\$ 1,099,005	\$ 1,354,530	\$ 273,274	22.27%	\$ 142,420	12.91%

**CITY OF SEABROOK
2026-2027 BUDGET
FUND 001 - GENERAL FUND**

4500 PUBLIC WORKS

EXPENSE ACCOUNTS	ACTUAL		BUDGET 2026	ESTIMATED 2026	PROPOSED BUDGET 2027	2027 BUDGET VS 2026 FORECAST		2027 BUDGET VS 2026 BUDGET	
	2024	2025				\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
30100 SALARIES	534,048	574,355	571,561	620,568	652,891	32,323	5.21%	81,330	14.23%
32550 EDUCATION INCENTIVE	375	375	1,191	404	1,191	787	194.79%	0	0.00%
30120 OVERTIME	7,811	8,929	7,000	14,101	10,000	(4,101)	-29.08%	3,000	42.86%
32600 CAR ALLOWANCE	2,004	1,449	1,224	1,295	1,224	(71)	-5.48%	-	0.00%
31000 FICA TAXES	40,212	42,207	44,382	49,515	50,833	1,318	2.66%	6,451	14.54%
32100 RETIREMENT	91,583	95,555	85,745	97,053	94,889	(2,164)	-2.23%	9,144	10.66%
32200 HOSPITALIZATION INS	106,309	102,194	100,096	123,708	135,432	11,724	9.48%	35,336	35.30%
32300 WORKERS COMPENSATION	10,555	10,627	11,244	14,802	14,657	(145)	-0.98%	3,413	30.36%
32500 GIFT/APPRECIATION CERTS	576	450	600	600	650	50	8.33%	50	8.33%
32560 UNEMPLOYMENT BENEFITS	1,103	655	2,394	172	881	710	413.66%	(1,513)	-63.20%
TOTAL PERSONNEL	\$ 794,576	\$ 836,797	\$ 825,437	\$ 922,217	\$ 962,648	\$ 40,431	4.90%	\$ 137,211	16.40%
40100 OFFICE SUPPLIES	599	230	3,600	1,963	3,000	1,037	52.84%	(600)	-16.67%
40400 GAS & OIL -CITY SUPPLY	26,664	13,054	22,026	3,278	22,401	19,123	583.42%	375	1.70%
41000 MOSQUITO CONTROL	13,177	9,971	12,247	596	12,247	11,651	1955.11%	(0)	0.00%
41500 SMALL TOOLS & EQUIPMENT	2,678	7,650	4,445	3,351	4,218	867	25.88%	(227)	-5.10%
44000 MISC SUPPLIES	2,522	3,853	2,876	2,559	3,082	523	20.43%	206	7.16%
TOTAL SUPPLIES	\$ 45,040	\$ 34,528	\$ 41,594	\$ 9,784	\$ 41,948	\$ (31,810)	-76.48%	\$ (24,744)	-71.66%
50200 DUES & SUBSCRIPTIONS	300	340	677	120	590	470	391.67%	(87)	-12.85%
50300 RENTALS & SERVICE AGREEMENTS	668	345	853	303	802	498	164.39%	(51)	-6.04%
50420 IT SOFTWARE	9,500	9,500	14,740	12,667	11,108	(1,559)	-12.31%	(3,632)	-24.64%
51100 MAINT-AUTOS & EQUIPMENT	17,840	13,568	19,940	18,328	19,108	779	4.25%	(832)	-4.17%
51400 MAINT STREETS	35,332	36,632	49,673	24,764	40,200	15,435	62.33%	(9,474)	-19.07%
51450 MAINT-DRAINAGE	9,289	13,712	19,854	3,515	18,354	14,839	422.20%	(1,500)	-7.55%
51500 MAINT-STREET SIGNS	23,366	24,097	20,002	5,610	24,335	18,726	333.82%	4,333	21.66%
51550 MAINT-SIDEWALKS	96,499	99,476	25,000	27,037	-	(27,037)	-100.00%	(25,000)	-100.00%
51750 JANITORIAL SERVICES	2,700	2,700	3,000	2,700	3,000	300	11.11%	-	0.00%
51800 MAINT BLDGS & GROUNDS	9,241	11,503	12,839	20,339	12,589	(7,750)	-38.10%	(250)	-1.95%
52150 PROF FEES-ENGINEERING	-	-	1,500	-	1,500	1,500	0.00%	-	0.00%
52460 STORM WATER MANAGEMENT	6,635	6,844	7,977	8,446	7,977	(469)	-5.55%	0	0.00%
53000 TRAINING & CONFERENCE	458	412	1,134	836	1,019	183	21.96%	(115)	-10.13%
53030 PROFESSIONAL DEVELOPMENT	-	-	500	-	500	500	0.00%	-	0.00%
53100 UNIFORMS & LAUNDRY	4,044	4,117	4,519	3,683	3,539	(144)	-3.91%	(980)	-21.69%
53200 INSURANCE - AUTO	7,501	11,371	14,472	-	14,472	14,472	0.00%	(0)	0.00%
54000 TELEPHONE	1,865	2,003	1,450	1,994	2,708	714	35.83%	1,258	86.76%
54100 UTILITIES	12,413	14,075	12,000	13,213	14,000	787	5.96%	2,000	16.67%
54110 UTILITIES - STREET LIGHTS	198,571	177,416	190,000	149,989	190,000	40,011	26.68%	-	0.00%
54650 MISC EXPENSES	10	-	-	-	-	-	0.00%	-	0.00%
	-	-	-	-	-	-	0.00%	-	0.00%
TOTAL SERVICES	\$ 436,231	\$ 428,112	\$ 400,130	\$ 293,542	\$ 365,800	\$ 72,257	18.06%	\$ (34,330)	-8.02%
60100 AUTOS & TRUCKS	-	-	-	-	-	-	0.00%	-	0.00%
60200 EQUIPMENT	-	-	138,000	163,516	-	(163,516)	-100.00%	(138,000)	-100.00%
60650 CEDARBROOK CT	-	-	-	-	-	-	0.00%	-	0.00%
65410 FLEET AMORTIZATION EXPENSE	30,741	30,741	30,741	34,157	-	(34,157)	-100.00%	(30,741)	-100.00%
TOTAL CAPITAL OUTLAY	\$ 30,741	\$ 30,741	\$ 168,741	\$ 197,673	\$ -	\$ 28,932	17.15%	\$ 166,932	543.03%
TOTAL EXPENDITURES	\$ 1,306,589	\$ 1,330,178	\$ 1,435,902	\$ 1,423,216	\$ 1,370,396	\$ (12,686)	-0.88%	\$ 93,038	6.99%

**CITY OF SEABROOK
2026-2027 BUDGET
001 - GENERAL FUND**

1600 COMMUNITY DEVELOPMENT

EXPENSE ACCOUNTS	FOR THE PERIOD ENDING SEPTEMBER 30				PROPOSED BUDGET 2027	2027 BUDGET VS 2026 FORECAST		2027 BUDGET VS 2026 BUDGET	
	2024	2025	BUDGET 2026	ESTIMATED 2026		\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
30100 SALARIES	\$ 478,915	\$ 494,709	\$ 515,987	\$ 565,921	\$ 533,170	\$ (32,751)	\$ (0)	\$ 17,183	3.33%
32550 EDUCATION INCENTIVE	4,817	4,477	5,701	5,237	4,890	(347)	-6.62%	(811)	-14.22%
30120 OVERTIME	1,046	1,080	1,500	2,278	1,500	(778)	-34.14%	-	0.00%
32600 CAR ALLOWANCE	3,600	3,600	3,600	3,877	3,600	(277)	-7.14%	-	0.00%
30150 CONTRACT LABOR	-	-	-	-	-	-	0.00%	-	0.00%
31000 FICA TAXES	36,532	35,887	40,299	44,323	41,552	(2,771)	-6.25%	1,253	3.11%
32100 RETIREMENT	81,309	81,461	77,450	87,735	77,151	(10,583)	-12.06%	(299)	-0.39%
32200 HOSPITALIZATION INS	59,625	67,029	85,376	100,450	113,545	13,095	13.04%	28,169	32.99%
32300 WORKERS COMPENSATION	1,211	1,208	1,287	1,701	1,381	(320)	-18.80%	94	7.32%
32560 UNEMPLOYMENT BENEFITS	738	460	1,512	95	481	385	403.56%	(1,031)	-68.21%
TOTAL PERSONNEL	\$ 667,791	\$ 689,911	\$ 732,712	\$ 811,617	\$ 777,270	\$ (34,346)	-4.69%	\$ 44,558	6.46%
40100 OFFICE SUPPLIES	3,819	5,730	4,700	1,524	6,400	4,876	319.89%	1,700	36.17%
40110 POSTAGE	4,677	3,472	4,000	317	5,300	4,983	1571.78%	1,300	32.50%
40400 GAS & OIL -CITY SUPPLY	2,413	1,822	2,000	550	2,000	1,450	263.65%	-	0.00%
41500 SMALL TOOLS & EQUIPMENT	407	172	900	2,136	8,700	6,564	307.24%	7,800	866.67%
TOTAL SUPPLIES	\$ 11,316	\$ 11,196	\$ 11,600	\$ 4,528	\$ 22,400	\$ (7,072)	-60.97%	(6,668)	-59.56%
50200 DUES & SUBSCRIPTIONS	4,398	2,209	2,415	3,128	3,895	767	24.51%	1,480	61.28%
50250 BANK FEES	16,144	22,154	21,000	12,178	21,000	8,822	72.44%	-	0.00%
50300 RENTALS & SERVICE AGREEMENTS	3,512	3,448	3,953	3,085	5,153	2,068	67.05%	1,200	30.36%
50420 IT SOFTWARE	9,652	10,380	35,200	65,775	35,200	(30,575)	-46.48%	-	0.00%
51100 MAINT-AUTOS & EQUIPMENT	2,313	1,690	1,500	195	1,500	1,305	668.44%	-	0.00%
52110 PROF FEES - INSPECTIONS	3,420	21,690	10,000	5,313	30,000	24,687	464.62%	20,000	200.00%
52160 P&Z EXPENSES	729	429	2,000	764	2,000	1,236	161.63%	-	0.00%
52270 PROF FEES - CONSULTING	750	8,000	8,000	-	-	-	0.00%	(8,000)	-100.00%
52400 CONTRACT SVCS-MOWING/DEMOLI	2,782	5,561	5,000	28,153	5,200	(22,953)	-81.53%	200	4.00%
53000 TRAINING & CONFERENCE	9,621	4,881	7,140	8,181	6,040	(2,141)	-26.17%	(1,100)	-15.41%
53100 UNIFORMS & LAUNDRY	638	615	900	1,478	900	(578)	-39.13%	-	0.00%
53200 INSURANCE - AUTO	1,147	3,078	3,078	-	3,078	3,078	0.00%	-	0.00%
54000 TELEPHONE	3,470	2,811	2,287	2,767	3,010	243	8.78%	723	31.61%
54650 MISC EXPENSES	299	-	-	-	-	-	0.00%	-	0.00%
5473 AMORT CAPITAL PAYMENT	-	-	-	-	-	-	0.00%	-	0.00%
5474 SURVEYS	-	-	-	-	-	-	0.00%	-	0.00%
TOTAL SERVICES	\$ 58,875	\$ 86,946	\$ 102,473	\$ 131,019	\$ 116,976	\$ (14,043)	-13.70%	\$ 14,503	16.68%
60100 AUTOS & TRUCKS	39,923	-	-	-	-	-	0.00%	-	0.00%
65410 FLEET AMORTIZATION EXPENSE	9,826	9,826	9,826	10,918	-	(10,918)	-100.00%	(9,826)	-100.00%
TOTAL CAPITAL OUTLAY	\$ 49,749	\$ 9,826	\$ 9,826	\$ 10,918	\$ -	\$ 1,092	11.11%	\$ 1,092	11.11%
TOTAL EXPENDITURES	\$ 787,730	\$ 797,879	\$ 856,611	\$ 958,081	\$ 916,646	\$ 101,470	11.85%	\$ 160,202	20.08%

**CITY OF SEABROOK
2026-2027 BUDGET
001 - GENERAL FUND**

2500 MUNICIPAL COURT

EXPENSE ACCOUNTS	ACTUAL		BUDGET	ESTIMATED	PROPOSED	2027 BUDGET VS		2027 BUDGET VS	
	2024	2025	2026	2026	BUDGET	2026 FORECAST	%CHANGE	2026 BUDGET	%CHANGE
					2027	\$CHANGE		\$CHANGE	
30100 SALARIES	273,445	292,764	275,406	285,179	285,361	182	0.06%	9,955	3.61%
32550 EDUCATION INCENTIVE	3,840	3,840	4,230	4,381	5,464	1,083	24.71%	1,234	29.17%
30120 OVERTIME	4,241	809	3,000	1,644	3,000	1,356	82.49%	-	0.00%
30150 CONTRACT LABOR	-	-	1,000	380	1,000	620	163.16%	-	0.00%
31000 FICA TAXES	26,235	26,842	28,269	28,943	30,434	1,491	5.15%	2,165	7.66%
32100 RETIREMENT	46,757	48,364	41,850	44,072	42,026	(2,046)	-4.64%	176	0.42%
32200 HOSPITALIZATION INS	48,103	54,506	63,183	62,134	75,167	13,033	20.98%	11,984	18.97%
32300 WORKERS COMPENSATION	1,337	1,320	1,301	1,487	1,382	(105)	-7.06%	81	6.23%
32500 GIFT/APPRECIATION CERTS	336	250	350	267	350	83	31.25%	-	0.00%
50110 MUNICIPAL JUDGES' FEES	80,250	84,250	86,898	94,000	104,000	10,000	10.64%	17,102	19.68%
32560 UNEMPLOYMENT BENEFITS	759	350	1,269	156	495	339	217.03%	(774)	-60.96%
TOTAL PERSONNEL	\$ 485,303	\$ 513,295	\$ 506,756	\$ 522,644	\$ 548,681	\$ 26,037	5.14%	\$ 41,925	8.17%
40100 OFFICE SUPPLIES	1,885	2,858	3,000	2,260	5,800	3,540	156.60%	2,800	93.33%
40110 POSTAGE	2,832	3,053	2,600	1,392	3,300	1,908	137.04%	700	26.92%
41500 SMALL TOOLS & EQUIPMENT	1,143	-	1,500	1,309	1,000	(309)	-23.60%	(500)	-33.33%
TOTAL SUPPLIES	\$ 5,860	\$ 5,911	\$ 7,100	\$ 4,961	\$ 10,100	\$ 5,139	72.38%	\$ 3,000	50.76%
50200 DUES & SUBSCRIPTIONS	730	848	640	420	890	470	111.90%	250	39.06%
50250 BANK FEES	19,501	19,051	20,000	16,129	29,000	12,871	79.80%	9,000	45.00%
50300 RENTALS & SERVICE AGREEMENTS	-	-	-	-	-	-	0.00%	-	0.00%
50420 IT SOFTWARE	12,240	5,449	5,553	7,628	9,110	1,482	19.43%	3,557	64.06%
53000 TRAINING & CONFERENCE	-	-	-	177	-	(177)	-100.00%	-	0.00%
53030 PROFESSIONAL DEVELOPMENT	-	-	500	185	500	315	170.91%	-	0.00%
53100 UNIFORMS & LAUNDRY	-	-	500	-	500	500	0.00%	-	0.00%
54000 TELEPHONE	2,605	1,963	2,400	794	1,000	206	25.98%	(1,400)	-58.33%
54150 JURY DUTY FEES	-	557	1,000	112	1,000	888	793.39%	-	0.00%
54310 WARRANT INFORMATION SERV	3,209	3,212	3,500	4,202	3,500	(702)	-16.70%	-	0.00%
54650 MISC EXPENSES	944	746	-	-	-	-	0.00%	-	0.00%
TOTAL SERVICES	\$ 39,230	\$ 31,826	\$ 34,093	\$ 29,646	\$ 45,500	\$ 15,854	46.50%	\$ 11,407	35.84%
	-	-	-	-	-	-	0.00%	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
TOTAL EXPENDITURES	\$ 530,393	\$ 551,032	\$ 547,949	\$ 557,252	\$ 604,282	\$ 47,029	8.58%	\$ 56,333	10.22%

**CITY OF SEABROOK
2026-2027 BUDGET
MULTI-YEAR FINANCIAL OVERVIEW
420 - ENTERPRISE FUND**

ENTERPRISE FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,				PROPOSED	PROJECTED			
	2024	2025	2026	ESTIMATED 2026	BUDGET 2027	2028	2029	2030	2031
WATER SALES	4,958,216	5,149,841	5,465,338	5,142,717	5,264,496	5,248,609	5,406,068	5,514,189	5,679,615
SEWER SERVICE CHARGE	3,737,230	4,100,977	4,100,977	3,900,827	3,993,943	3,990,144	4,109,848	4,192,045	4,317,807
SANITATION SERVICE CHARGE	3,007,888	3,170,444	3,107,967	3,166,089	3,227,103	3,243,004	3,340,294	3,440,503	3,543,718
PERMITS & FEES	1,225	525	6,000	100	6,000	20,000	20,000	20,000	20,000
INTEREST INCOME	112,043	74,534	84,073	42,906	89,678	116,851	108,814	119,396	182,913
INTERGOV-DISASTER-FEMA	-	-	-	-	-	-	-	-	-
OTHER REVENUE	244,230	285,287	260,348	309,176	273,659	321,594	334,511	347,947	361,922
BOND/GRANT PROCEEDS	-	-	-	-	-	-	-	-	-
TRANSFERS IN	195,459	196,945	197,634	208,652	198,324	194,596	195,869	197,035	198,094
USE OF PRIOR YEAR FUND BALANCE	-	240,461	-	-	-	-	-	-	-
TOTAL REVENUES	12,256,291	13,219,014	13,222,337	12,770,467	13,053,203	13,134,799	13,515,404	13,831,114	14,304,069
PERSONNEL SERVICES	1,524,066	1,500,538	1,597,702	1,626,568	1,577,447	1,645,559	1,664,771	1,684,207	1,703,871
MATERIALS & SUPPLIES	69,437	74,624	86,020	59,708	93,422	66,583	74,250	82,799	92,332
SERVICES	6,595,231	6,471,413	6,951,882	6,366,071	6,110,356	6,210,062	6,057,876	5,909,420	5,764,601
INFRASTRUCTURE MAINTENANCE	483,760	540,022	435,000	120,631	430,000	120,631	120,631	120,631	120,631
CAPITAL OUTLAY	1,278,362	459,854	731,851	260,312	436,508	816,048	35,220	35,200	35,200
DEBT PAYMENTS	622,491	590,363	1,572,632	1,747,369	1,570,415	1,188,573	1,189,734	1,273,721	1,276,925
TRANSFERS OUT	2,469,657	2,672,753	2,491,566	2,768,406	2,835,054	2,852,200	2,961,423	3,074,870	3,192,704
DISASTER	115,669	-	-	-	-	-	-	-	-
TOTAL EXPENSES	13,158,672	12,309,569	13,866,653	12,949,065	13,053,203	12,899,656	12,103,905	12,180,848	12,186,264
BEGINNING WORKING CAPITAL	2,611,309	1,927,707	2,596,691	2,596,691	2,418,093	2,418,093	2,653,235	4,064,734	5,715,000
CHANGE IN FUND BALANCE	(902,381)	909,445	(644,316)	(178,598)	0	235,143	1,411,499	1,650,266	2,117,804
PRIOR YEAR FUNDS	218,778	(240,461)	-	-	-	-	-	-	-
ENDING WORKING CAPITAL	1,927,707	2,596,691	1,952,375	2,418,093	2,418,093	2,653,235	4,064,734	5,715,000	7,832,805
15% TOTAL EXPENSES LESS TRANS	1,586,002	1,409,453	1,706,263	1,527,099	1,532,722	1,507,118	1,371,372	1,365,897	1,349,034
% OF EXPENDITURES	15%	15%	15%	15%	15%	15%	15%	15%	15%
EXCESS WORKING CAPITAL	341,705	1,187,238	246,112	890,994	885,371	1,146,117	2,693,362	4,349,104	6,483,771
% OF EXPENDITURES	3%	13%	2%	9%	9%	11%	29%	48%	72%
GENERAL FUND TRF	1,952,064	2,229,457	2,047,284	2,274,759	2,341,407	2,365,749	2,460,379	2,558,794	2,661,146
GEN FUND TRF-FRANCHISE FEES	431,578	443,296	444,282	493,647	493,647	486,451	501,044	516,075	531,558
TRANSFER TO RATE STABILIZ	-	-	-	-	-	-	-	-	-
TRANSFER TO BUDGET STABIL	-	-	-	-	-	-	-	-	-
TRANSFER FROM EDC COS	-	-	-	-	-	194,596	195,869	197,035	198,094
RESERVE FOR FUTURE DEBT	-	-	-	-	-	-	-	-	-
FLEET REPLACEMENT	-	-	-	-	-	-	-	-	-
ENDING WORKING CAPITAL	2,383,642	2,672,753	2,491,566	2,768,406	2,835,054	3,046,796	3,157,292	3,271,904	3,390,798

FUND 20 - ENTERPRISE FUND

902 - WATER DEPARTMENT

	ACTUAL		BUDGET	ESTIMATED	PROPOSED	2027 BUDGET VS		2027 BUDGET VS	
	2024	2025	2026	2026	BUDGET	2026 FORECAST	%CHANGE	2026 BUDGET	%CHANGE
					2027	\$CHANGE		\$CHANGE	
REVENUE									
WATER SALES	\$ 4,958,216	\$ 5,149,841	\$ 5,465,338	\$ 5,142,717	\$ 5,264,496	\$ 121,779	2.46%	\$ (200,842)	-3.82%
PERMITS AND FEES	\$ 1,225	\$ 525	\$ 6,000	\$ 100	\$ 6,000	\$ 5,900	481.63%	\$ -	0.00%
INTEREST INCOME	\$ 56,012	\$ 28,606	\$ 43,750	\$ 4,983	\$ 43,750	\$ 38,767	69.21%	\$ -	0.00%
OTHER REVENUE	\$ 20,282	\$ 31,628	\$ 20,000	\$ 56,108	\$ 20,000	\$ (36,108)	-178.03%	\$ -	0.00%
LOAN/GRANT PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
TRANSFERS IN	\$ 97,730	\$ 98,473	\$ 99,162	\$ 110,180	\$ 99,162	\$ (11,018)	-11.27%	\$ (0)	0.00%
USE OF PRIOR YEAR FUNDS	\$ -	\$ 240,461	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	\$ 5,133,464	\$ 5,549,534	\$ 5,634,250	\$ 5,314,088	\$ 5,433,408	\$ (320,162)	-6.24%	\$ (235,446)	-4.33%
EXPENDITURE SUMMARY									
PERSONNEL	\$ 722,508	\$ 669,898	\$ 772,180	\$ 760,452	\$ 724,067	\$ (36,385)	-5.03%	\$ (48,113)	-6.64%
SUPPLIES	\$ 17,635	\$ 21,906	\$ 26,274	\$ 11,798	\$ 29,055	\$ 17,257	59.39%	\$ 2,781	9.57%
SERVICES	\$ 2,468,092	\$ 2,569,669	\$ 2,588,315	\$ 2,306,285	\$ 1,905,131	\$ (401,154)	-21.06%	\$ (683,185)	-35.86%
INFRASTRUCTURE MAINTENANCE	\$ 156,771	\$ 344,432	\$ 235,000	\$ 58,643	\$ 230,000	\$ 171,357	74.50%	\$ (5,000)	-2.17%
CAPITAL OUTLAY	\$ 931,279	\$ 244,170	\$ 216,414	\$ 43,303	\$ 216,414	\$ 173,111	79.99%	\$ -	0.00%
DEBT PAYMENTS	\$ 311,245	\$ 295,181	\$ 786,316	\$ 873,684	\$ 785,208	\$ (88,477)	-11.27%	\$ (1,108)	-0.14%
TRANSFERS OUT	\$ 1,011,194	\$ 1,066,817	\$ 981,937	\$ 1,091,041	\$ 1,123,032	\$ 31,991	2.85%	\$ 141,095	12.56%
TOTAL EXPENDITURES	\$ 5,618,724	\$ 5,212,072	\$ 5,606,436	\$ 5,145,206	\$ 5,012,906	\$ (132,300)	-2.64%	\$ (593,530)	-11.84%

**CITY OF SEABROOK
2026-2027 BUDGET
420 - ENTERPRISE FUND
8902 WATER DEPT REVENUE**

	ACTUAL		BUDGET	ESTIMATED	PROPOSED	2027 BUDGET VS		2027 BUDGET VS	
	2024	2025	2026	2026	BUDGET	2026 FORECAST		2026 BUDGET	
					2027	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
85110 WATER SERVICE	4,524,482	4,685,199	5,000,191	4,664,090	4,799,348	135,259	2.90%	(200,843)	-4.02%
85120 WATER SERVICE-EL LAGO	352,759	381,233	385,987	375,191	385,987	10,797	2.88%	0	0.00%
85400 WATER TAP FEES	40,249	38,758	39,000	30,903	39,000	8,097	26.20%	-	0.00%
85500 PENALTIES-UTILITIES	40,725	44,650	40,160	72,534	40,160	(32,374)	-44.63%	-	0.00%
WATER SALES	4,958,216	5,149,841	5,465,338	5,142,717	5,264,496	121,779	2.37%	(200,842)	-3.67%
86400 LICENSES & PERMITS	1,225	525	6,000	100	6,000	5,900	5900.00%	-	0.00%
PERMITS AND FEES	1,225	525	6,000	100	6,000	5,900	5900.00%	-	0.00%
96100 INTEREST EARNINGS	56,012	28,606	43,750	4,983	43,750	38,767	777.97%	-	0.00%
INTEREST INCOME	56,012	28,606	43,750	4,983	43,750	38,767	777.97%	-	0.00%
86522 OTHER REVENUE-WATER	20,282	31,628	20,000	56,108	20,000	(36,108)	-64.35%	-	0.00%
	-	-	-	-	-	-	0.00%	-	0.00%
OTHER REVENUE	20,282	31,628	20,000	56,108	20,000	(36,108)	-64.35%	-	0.00%
	-	-	-	-	-	-	0.00%	-	0.00%
LOAN/GRANT PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
99070 TRANS FRM/(TO) CAPITAL PROJECT	-	-	-	-	-	-	0.00%	-	0.00%
99100 TRANSFER FROM EDC	97,730	98,473	99,162	110,180	99,162	(11,018)	-10.00%	(0)	0.00%
TRANSFERS IN	97,730	98,473	99,162	110,180	99,162	(11,018)	-10.00%	(0)	0.00%
99030 TRSFR (TO)/FROM OTHER FDS	-	-	-	-	-	-	0.00%	-	0.00%
99070 TRANS FRM/(TO) CAPITAL PROJECT	-	-	-	-	-	-	0.00%	-	0.00%
TRANSFERS OUT	-	-	-	-	-	-	0.00%	-	0.00%
TOTAL REVENUES	5,133,464	5,309,073	5,634,250	5,314,088	5,433,408	119,320	2.25%	(200,842)	-3.56%

**CITY OF SEABROOK
2026-2027 BUDGET
420 - ENTERPRISE FUND**

8902 WATER

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,				PROPOSED BUDGET 2027	2027 BUDGET VS 2026 FORECAST		2027 BUDGET VS 2026 BUDGET	
	2024	2025	BUDGET 2026	ESTIMATED 2026		\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
30100 SALARIES	460,260	450,038	516,667	510,631	453,565	(6,036)	-1.17%	60,592	13.46%
32550 EDUCATION INCENTIVE	3,444	3,155	5,117	3,788	4,205	(1,329)	-25.98%	632	20.04%
30120 OVERTIME	32,007	15,136	30,000	18,983	30,000	(11,017)	-36.72%	3,847	25.42%
32600 CAR ALLOWANCE	1,998	1,445	1,188	1,291	1,188	103	8.67%	(154)	-10.63%
31000 FICA TAXES	37,734	35,873	40,473	41,974	35,527	1,501	3.71%	6,102	17.01%
32100 RETIREMENT	85,266	83,119	81,425	81,273	69,742	(152)	-0.19%	(1,846)	-2.22%
32200 HOSPITALIZATION INS	83,876	73,040	86,173	91,833	121,063	5,660	6.57%	18,793	25.73%
30199 COMP ABSENCES - CHANGE	9,287	-	-	-	-	-	0.00%	-	0.00%
32300 WORKERS COMPENSATION	7,514	7,098	8,286	9,920	7,660	1,634	19.72%	2,821	39.75%
32500 GIFT/APPRECIATION CERTS	432	400	500	533	450	33	6.67%	133	33.33%
32560 UNEMPLOYMENT BENEFITS	691	595	2,351	226	667	(2,125)	-90.37%	(369)	-61.96%
	-	-	-	-	-	-	0.00%	-	0.00%
TOTAL PERSONNEL	722,508	669,898	772,180	760,452	724,067	(11,728)	-1.52%	90,554	13.52%
40100 OFFICE SUPPLIES	637	246	3,600	2,364	3,545	(1,236)	-34.33%	2,118	861.45%
40110 POSTAGE	96	106	500	-	300	(500)	-100.00%	(106)	-100.00%
40400 GAS & OIL -CITY SUPPLY	11,655	11,710	15,465	4,326	15,465	(11,139)	-72.03%	(7,385)	-63.06%
41500 SMALL TOOLS & EQUIPMENT	2,813	6,530	3,071	3,852	2,577	781	25.45%	(2,677)	-41.00%
44000 MISC SUPPLIES	2,435	3,313	3,638	1,256	7,167	(2,382)	-65.48%	(2,058)	-62.10%
TOTAL SUPPLIES	17,635	21,906	26,274	11,798	29,055	(13,240)	-50.39%	(12,120)	-55.33%
50200 DUES & SUBSCRIPTIONS	1,442	1,411	1,411	100	1,461	(1,311)	-92.89%	(1,311)	-92.89%
50300 RENTALS & SERVICE AGREEMENTS	2,345	509	3,016	1,050	2,940	(1,966)	-65.19%	541	106.17%
51100 MAINT-AUTOS & EQUIPMENT	9,171	8,783	10,895	8,848	10,895	(2,047)	-18.79%	65	0.74%
51300 MAINT-WATER SYSTEM MINOR	77,831	61,615	80,000	52,027	77,463	(27,973)	-34.97%	(9,588)	-15.56%
51750 JANITORIAL SERVICES	2,700	2,700	3,000	2,700	3,100	(300)	-10.00%	-	0.00%
51800 MAINT BLDGS & GROUNDS	55,566	53,206	37,210	32,918	40,705	(4,292)	-11.54%	(20,288)	-38.13%
52150 PROF FEES-ENGINEERING	24,202	6,976	6,000	4,267	6,000	(1,733)	-28.89%	(2,709)	-38.83%
52270 PROF FEES - CONSULTING	-	7,041	100,000	58,020	15,000	(41,980)	-41.98%	50,979	724.01%
52750 ELECTRICAL SERVICES	2,113	-	8,000	-	8,000	(8,000)	-100.00%	-	0.00%
52800 CHEMICAL SUPPLIES	1,800	3,036	20,000	747	3,336	(19,253)	-96.27%	(2,289)	-75.41%
52850 LABORATORY FEES	11,194	9,364	15,000	10,233	17,269	(4,767)	-31.78%	870	9.29%
52900 PERMIT FEES	16,390	185	18,000	67	16,390	(17,933)	-99.63%	(119)	-64.04%
53000 TRAINING & CONFERENCE	4,288	4,623	5,566	4,841	5,566	(725)	-13.02%	219	4.73%
53030 PROFESSIONAL DEVELOPMENT	-	-	500	-	500	(500)	-100.00%	-	0.00%
53100 UNIFORMS & LAUNDRY	2,378	3,288	4,250	4,227	4,500	(23)	-0.55%	939	28.57%
53200 INSURANCE - AUTO	5,237	5,210	6,631	-	6,631	(6,631)	-100.00%	(5,210)	-100.00%
54000 TELEPHONE	7,324	7,509	6,320	7,237	7,800	917	14.51%	(271)	-3.61%
54100 UTILITIES	55,416	55,709	56,015	45,663	56,015	(10,352)	-18.48%	(10,046)	-18.03%
54400 COASTAL SUBSIDENCE FEES	180	1,745	1,680	2,080	1,680	400	23.81%	335	19.17%
54510 PASADENA WATER SUPPLY	2,148,206	2,248,761	2,153,856	2,014,983	1,571,271	(138,873)	-6.45%	(233,778)	-10.40%
54650 MISC EXPENSES	-	-	-	-	-	-	0.00%	-	0.00%
54735 DEBT SERVICE AGENT	-	-	400	-	400	(400)	-100.00%	-	0.00%
54770 INSPECTIONS	40,309	87,999	50,565	56,277	48,208	5,712	11.30%	(31,722)	-36.05%
TOTAL SERVICES	2,468,092	2,569,669	2,588,315	2,306,285	1,905,131	(282,030)	-10.90%	(263,384)	-10.25%
60210 METER REPLACEMENT PROGRAM	48,908	34,993	35,000	33,578	30,000	(1,422)	-4.06%	(1,416)	-4.05%
60901 WATER SYSTEM/MAJOR	107,863	309,439	200,000	25,065	200,000	(174,935)	-87.47%	(284,373)	-91.90%
TOTAL INFRASTRUCTURE MAINTENANCE	156,771	344,432	235,000	58,643	230,000	(176,357)	-75.05%	(285,789)	-82.97%
	-	-	-	-	-	-	0.00%	-	0.00%
60200 EQUIPMENT	-	-	-	-	-	-	0.00%	-	0.00%
60901 WATER SYSTEM/MAJOR	107,863	309,439	200,000	25,065	200,000	(174,935)	-87.47%	(284,373)	-91.90%
61030 SH 146 UTILITY RELOCATION	-	-	-	-	-	-	0.00%	-	0.00%
64400 AMORTIZATION EXPENSE	(89,798)	(89,798)	-	-	-	-	0.00%	89,798	-100.00%
65410 FLEET AMORTIZATION EXPENSE	16,414	16,414	16,414	18,238	16,414	1,824	11.11%	1,824	11.11%
64500 BAD DEBT EXPENSE	-	8,116	-	-	-	-	0.00%	(8,116)	-100.00%
64999 DEPRECIATION EXPENSE	896,800	-	-	-	-	-	0.00%	-	0.00%
TOTAL CAPITAL OUTLAY	931,279	244,170	216,414	43,303	216,414	(173,111)	-79.99%	(200,867)	-82.27%

63325 REDEMPTION OF BONDS	-	-	498,786	554,207	515,180	55,421	11.11%	554,207	0.00%
63350 INTEREST EXPENSE	311,245	295,181	287,530	319,478	270,027	31,948	11.11%	24,296	8.23%
TOTAL DEBT PAYMENTS	311,245	295,181	786,316	873,684	785,208	87,368	11.11%	578,503	195.98%
	-	-	-	-	-	-	0.00%	-	0.00%
66001 GENERAL FUND REIMBURSEMENT	925,179	1,066,817	981,937	1,091,041	1,123,032	109,104	11.11%	24,224	2.27%
	-	-	-	-	-	-	0.00%	-	0.00%
99030 TRSFR (TO)/FROM OTHER FDS	86,015	-	-	-	-	0.00%	0.00%	-	0.00%
TOTAL TRANSFERS OUT	1,011,194	1,066,817	981,937	1,091,041	1,123,032	109,104	11.11%	24,224	2.27%
TOTAL EXPENDITURES	5,618,724	5,212,072	5,606,436	5,145,206	5,012,906	(461,230)	-8.23%	(160,726)	-3.08%

**CITY OF SEABROOK
2026-2027 BUDGET
420 - ENTERPRISE FUND**

8905 UTILITY BILLING

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,				PROPOSED BUDGET 2027	2027 BUDGET VS 2026 FORECAST		2027 BUDGET VS 2026 BUDGET	
	2024	2025	BUDGET 2026	ESTIMATED 2026		\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
30100 SALARIES	163,974	189,768	195,823	211,095	198,621	(12,474)	-5.91%	2,798	1.43%
30120 OVERTIME	296	712	500	2,128	500	(1,628)	-76.51%	-	0.00%
31000 FICA TAXES	12,042	13,329	15,019	16,327	15,233	(1,094)	-6.70%	214	1.42%
32100 RETIREMENT	27,551	31,230	29,076	32,328	28,473	(3,855)	-11.92%	(603)	-2.07%
32200 HOSPITALIZATION INS	29,010	33,438	40,000	45,425	47,505	2,080	4.58%	7,505	18.76%
30199 COMP ABSENCES - CHANGE	1,401	-	-	-	-	-	0.00%	-	0.00%
32300 WORKERS COMPENSATION	265	272	297	387	297	(90)	-23.35%	0	0.01%
32500 GIFT/APPRECIATION CERTS	144	150	150	200	150	(50)	-25.00%	-	0.00%
32560 UNEMPLOYMENT BENEFITS	351	306	756	191	240	49	25.52%	(516)	-68.21%
3900 MERIT AWARDS	-	-	-	-	-	-	0.00%	-	0.00%
TOTAL PERSONNEL	\$ 235,034	\$ 269,205	\$ 281,621	\$ 308,083	\$ 291,020	\$ (17,063)	-6.06%	\$ 9,399	3.49%
40100 OFFICE SUPPLIES	5,051	5,203	5,203	6,489	8,200	1,711	26.37%	2,997	57.59%
40110 POSTAGE	26,941	29,529	29,529	32,001	37,000	4,999	15.62%	7,471	25.30%
41500 SMALL TOOLS & EQUIPMENT	-	-	-	1,483	1,300	(183)	-12.35%	1,300	0.00%
TOTAL SUPPLIES	\$ 31,992	\$ 34,733	\$ 34,733	\$ 39,973	\$ 46,500	\$ 6,527	18.79%	\$ 11,767	33.88%
50200 DUES & SUBSCRIPTIONS	85	100	100	133	355	222	166.25%	255	255.00%
50250 BANK FEES	164,903	194,423	194,423	111,760	103,000	(8,760)	-7.84%	(91,423)	-47.02%
50300 RENTALS & SERVICE AGREEMENTS	35,054	27,445	27,445	37,338	40,000	2,662	7.13%	12,555	45.75%
50420 IT SOFTWARE	39,114	35,586	35,586	41,827	44,618	2,792	6.67%	9,032	25.38%
53000 TRAINING & CONFERENCE	-	3,321	3,321	-	7,850	7,850	0.00%	4,529	136.40%
53100 UNIFORMS & LAUNDRY	-	-	-	-	-	-	0.00%	-	0.00%
54000 TELEPHONE	798	1,396	1,396	1,247	3,050	1,803	144.54%	1,654	118.44%
	-	-	-	-	-	-	0.00%	-	0.00%
TOTAL SERVICES	\$ 239,954	\$ 262,271	\$ 262,271	\$ 192,306	\$ 198,873	\$ 6,567	2.50%	\$ (63,398)	-24.17%
	-	-	195,823	-	-	-	0.00%	(195,823)	-100.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 195,823	\$ -	\$ -	\$ -	0.00%	\$ (195,823)	0.00%
TOTAL EXPENDITURES	\$ 506,979	\$ 566,208	\$ 774,448	\$ 540,362	\$ 536,393	\$ (3,969)	-0.51%	\$ (238,054)	-42.04%

FUND 20 - ENTERPRISE FUND

905 - UTILITY BILLING DEPARTMENT

	ACTUAL		BUDGET	ESTIMATED	BUDGET	2027 BUDGET VS 2026 FORECAST		2027 BUDGET VS 2026 BUDGET	
	2024	2025				\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
EXPENDITURE SUMMARY									
PERSONNEL	\$ 281,621	\$ 281,621	\$ 281,621	\$ 308,083	\$ 291,020	\$ (17,063)	-5.86%	\$ 9,399	3.23%
SUPPLIES	\$ 34,733	\$ 34,733	\$ 34,733	\$ 34,733	\$ 39,973	\$ 5,241	13.11%	\$ 5,241	13.11%
SERVICES	\$ 262,271	\$ 262,271	\$ 262,271	\$ 262,271	\$ 192,306	\$ (69,965)	-36.38%	\$ (69,965)	-36.38%
INFRASTRUCTURE MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ 195,823	\$ -	\$ (195,823)	0.00%	\$ -	0.00%
DEBT PAYMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
TOTAL EXPENDITURES	\$ 578,625	\$ 578,625	\$ 578,625	\$ 800,909	\$ 523,299	\$ (277,610)	-53.05%	\$ (55,325)	-10.57%

420 - ENTERPRISE FUND

912 - SEWER DEPARTMENT

	ACTUAL		BUDGET	ESTIMATED	PROPOSED	2027 BUDGET VS		2027 BUDGET VS	
	2024	2025	2026	2026	BUDGET	2026 FORECAST	%CHANGE	2026 BUDGET	%CHANGE
					2027	\$CHANGE		\$CHANGE	
REVENUE SUMMARY									
SERVICE CHARGE	\$ 3,737,230	\$ 4,100,977	\$ 4,100,977	\$ 3,900,827	\$ 3,993,943	\$ 93,116	2.33%	\$ (107,034)	-2.68%
INTEREST INCOME	\$ 46,424	\$ 35,000	\$ 35,000	\$ 26,994	\$ 35,000	\$ 8,006	22.87%	\$ -	0.00%
OTHER REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
TRANSFER IN	\$ 97,730	\$ 98,472	\$ 98,472	\$ 98,472	\$ 99,162	\$ 689	0.70%	\$ 690	0.70%
	\$ 3,881,384	\$ 4,234,449	\$ 4,234,449	\$ 4,026,294	\$ 4,128,105	\$ 101,811	2.47%	\$ (106,344)	-2.58%
EXPENDITURE SUMMARY									
PERSONNEL	\$ 519,937	\$ 549,019	\$ 543,901	\$ 575,097	\$ 562,360	\$ (12,737)	-2.26%	\$ 18,459	3.28%
SUPPLIES	\$ 17,069	\$ 17,986	\$ 25,013	\$ 7,937	\$ 24,394	\$ 16,457	67.46%	\$ (619)	-2.54%
SERVICES	\$ 1,062,357	\$ 803,683	\$ 1,116,483	\$ 899,622	\$ 1,028,107	\$ 128,485	12.50%	\$ (88,376)	-8.60%
INFRASTRUCTURE MAINTENANCE	\$ 326,988	\$ 195,591	\$ 200,000	\$ 61,988	\$ 200,000	\$ 138,012	69.01%	\$ -	0.00%
CAPITAL OUTLAY	\$ 347,082	\$ 215,685	\$ 319,614	\$ 217,009	\$ 220,094	\$ 3,085	1.40%	\$ (99,520)	-45.22%
DEBT PAYMENTS	\$ 311,245	\$ 295,181	\$ 786,316	\$ 873,684	\$ 785,208	\$ (88,477)	-11.27%	\$ (1,108)	-0.14%
TRANSFERS OUT	\$ 1,002,278	\$ 1,155,718	\$ 1,063,765	\$ 1,181,961	\$ 1,216,618	\$ 34,657	2.85%	\$ 152,853	12.56%
TOTAL EXPENDITURES	\$ 3,586,957	\$ 3,232,863	\$ 4,055,092	\$ 3,817,298	\$ 4,036,781	\$ 219,483	5.41%	\$ 584,435	18.08%

**CITY OF SEABROOK
2026-2027 BUDGET
420 - ENTERPRISE FUND
8912 SEWER DEPT REVENUE**

	FISCAL YEAR ENDING SEPTEMBER 30,					2027 BUDGET VS 2026 FORECAST		2027 BUDGET VS 2026 BUDGET	
	2024	2025	BUDGET 2026	ESTIMATED 2026	BUDGET 2027	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
8520 SEWER SERVICE	3,686,082	4,035,055	4,035,055	3,847,541	3,924,492	76,951	2.00%	(110,563)	-2.74%
8521 SEWER SERVICE, PASADENA	17,702	37,922	37,922	18,225	36,451	18,225	100.00%	(1,471)	-3.88%
8550 PENALTIES, UTILITIES	33,447	28,000	28,000	35,060	33,000	(2,060)	-5.88%	5,000	17.86%
SEWER SERVICE CHARGE	\$ 3,737,230	\$ 4,100,977	\$ 4,100,977	\$ 3,900,827	\$ 3,993,943	\$ 93,116	2.39%	\$ (107,034)	-2.61%
9510 INTEREST EARNINGS	46,424	35,000	35,000	26,994	35,000	8,006	29.66%	-	0.00%
INTEREST INCOME	\$ 46,424	\$ 35,000	\$ 35,000	\$ 26,994	\$ 35,000	\$ 8,006	29.66%	\$ -	0.00%
9520 OTHER REVENUE	-	-	-	-	-	-	0.00%	-	0.00%
OTHER REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
9910 TRANS FROM EDC	97,730	98,472	98,472	98,472	99,162	689	0.70%	690	0.70%
TRANSFER IN	\$ 97,730	\$ 98,472	\$ 98,472	\$ 98,472	\$ 99,162	\$ 689	0.70%	\$ 690	0.70%
9903 TRANS (TO) FROM FUNDS	-	-	-	-	-	-	0.00%	-	0.00%
TRANSFER OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
TOTAL REVENUES	\$ 3,881,384	\$ 4,234,449	\$ 4,234,449	\$ 4,026,294	\$ 4,128,105	\$ 101,811	2.53%	\$ (106,344)	-2.51%

**CITY OF SEABROOK
2026-2027 BUDGET
420 - ENTERPRISE FUND**

8912 SEWER

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,				PROPOSED	2027 BUI
	ACTUAL	BUDGET	ESTIMATED	BUDGET	2026 FOI	\$CHANGE
	2024	2025	2026	2026	2027	
30100 SALARIES	\$ 354,697	\$ 371,374	\$ 357,083	\$ 388,710	\$ 362,002	\$ (26,708)
32550 EDUCATION INCENTIVE	1,137	225	2,068	81	2,068	1,988
30120 OVERTIME	16,528	24,705	22,000	18,045	22,000	3,955
32600 CAR ALLOWANCE	1,998	1,445	1,188	1,291	1,188	(103)
31000 FICA TAXES	28,324	26,715	27,419	31,390	27,747	(3,643)
32100 RETIREMENT	63,375	59,509	56,310	61,819	55,198	(6,621)
32200 HOSPITALIZATION INS	46,258	59,224	70,892	67,368	85,590	18,222
30199 COMP ABSENCES - CHANGE	1,002	-	-	-	-	-
32300 WORKERS COMPENSATION	5,680	5,141	5,096	5,955	5,810	(145)
32500 GIFT/APPRECIATION CERTS	240	250	250	333	250	(83)
32560 UNEMPLOYMENT BENEFITS	698	432	1,595	105	507	402
TOTAL PERSONNEL	\$ 519,937	\$ 549,019	\$ 543,901	\$ 575,097	\$ 562,360	\$ (12,737)
40100 OFFICE SUPPLIES	601	238	3,600	2,691	3,482	790
40400 GAS & OIL -CITY SUPPLY	12,429	12,815	15,215	2,302	15,215	12,913
41500 SMALL TOOLS & EQUIPMENT	1,386	2,152	1,976	1,355	1,976	620
44000 MISC SUPPLIES	2,653	2,782	4,222	1,589	3,722	2,133
TOTAL SUPPLIES	\$ 17,069	\$ 17,986	\$ 25,013	\$ 7,937	\$ 24,394	\$ 16,457
50300 RENTALS & SERVICE AGREEMENTS	2,985	2,673	5,297	1,031	5,440	4,409
51100 MAINT-AUTOS & EQUIPMENT	11,120	8,531	10,446	5,808	11,704	5,896
51200 MAINT-SEWER SYSTEM MINOR	55,743	63,344	59,086	50,255	59,202	8,947
51750 JANITORIAL SERVICES	2,700	2,700	2,925	2,700	3,325	625
51800 MAINT BLDGS & GROUNDS	10,960	19,138	15,159	26,694	18,058	(8,636)
52150 PROF FEES-ENGINEERING	5,555	-	10,000	-	-	-
52750 ELECTRICAL SERVICES	1,467	3,027	5,584	-	5,584	5,584
52800 CHEMICAL SUPPLIES	241,957	205,299	274,365	144,793	176,544	31,751
52850 LABORATORY FEES	57,277	47,674	43,901	24,844	32,966	8,122
52900 PERMIT FEES	23,634	14,800	20,698	19,863	16,097	(3,766)
53000 TRAINING & CONFERENCE	3,890	3,284	4,595	306	4,845	4,539
53030 PROFESSIONAL DEVELOPMENT	-	-	250	-	250	250
53100 UNIFORMS & LAUNDRY	2,123	2,871	3,180	2,513	3,000	487
53200 INSURANCE - AUTO	3,653	5,219	6,061	-	6,061	6,061
53300 INSURANCE - MISC	176,799	189,140	261,013	341,057	286,751	(54,306)
54000 TELEPHONE	7,002	7,706	6,003	7,536	5,503	(2,033)
54100 UTILITIES	169,567	91,510	220,000	190,136	213,777	23,641
54550 SLUDGE DISPOSAL	261,545	110,882	137,520	72,927	143,600	70,673
54590 CLEAN TV/SEWER SYSTEM	24,310	25,885	30,000	9,160	35,000	25,840
54650 MISC EXPENSES	70	-	-	-	-	-
54735 DEBT SERVICE AGENT	-	-	400	-	400	400
TOTAL SERVICES	\$ 1,062,357	\$ 803,683	\$ 1,116,483	\$ 899,622	\$ 1,028,107	\$ 128,485
61000 SEWER SYSTEM-REPAIR/MAINT	326,988	195,591	200,000	61,988	200,000	138,012
TOTAL INFRASTRUCTURE MAINTENANCE	326,988	195,591	200,000	61,988	200,000	138,012

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60200 EQUIPMENT	-	-	99,520	132,694	-	(132,694)
60503 BUILDING/FACILITIES-WRHS IMPROV	-	-	-	-	-	-
61000 SEWER SYSTEM-REPAIR/MAINT	326,988	195,591	200,000	61,988	200,000	138,012
61030 SH 146 UTILITY RELOCATION	-	-	-	-	-	-
65410 FLEET AMORTIZATION EXPENSE	20,094	20,094	20,094	22,327	20,094	(2,233)
TOTAL CAPITAL OUTLAY	347,082	215,685	319,614	217,009	220,094	3,085
63325 REDEMPTION OF BONDS	-	-	498,786	554,207	515,180	(39,026)
63350 INTEREST EXPENSE	311,245	295,181	287,530	319,478	270,027	(49,450)
	-	-	-	-	-	-
TOTAL DEBT PAYMENTS	\$ 311,245	\$ 295,181	\$ 786,316	\$ 873,684	\$ 785,208	\$ (88,477)
66001 GENERAL FUND REIMBURSEMENT	1,002,278	1,155,718	1,063,765	1,181,961	1,216,618	34,657
	-	-	-	-	-	-
TOTAL TRANSFERS OUT	\$ 1,002,278	\$ 1,155,718	\$ 1,063,765	\$ 1,181,961	\$ 1,216,618	\$ 34,657
TOTAL EXPENDITURES	\$ 3,586,957	\$ 3,232,863	\$ 4,055,092	\$ 3,817,298	\$ 4,036,781	\$ 219,483

FUND 420 - ENTERPRISE

8922 SANITATION

	ACTUAL		BUDGET	ESTIMATED	PROPOSED	2027 BUDGET VS		2027 BUDGET VS	
	2024	2025	2026	2026	BUDGET	2026 FORECAST	%CHANGE	2026 BUDGET	%CHANGE
					2027	\$CHANGE		\$CHANGE	
REVENUE SUMMARY									
SANITATION SERVICE CHARGE	\$ 3,007,888	\$ 3,170,444	\$ 3,107,967	\$ 3,166,089	\$ 3,227,103	\$ 61,014	1.89%	\$ (4,355)	-0.13%
INTEREST INCOME	\$ 9,607	\$ 10,928	\$ 5,323	\$ 10,928	\$ 10,928	\$ -	0.00%	\$ 0	0.00%
OTHER REVENUE	\$ 223,949	\$ 253,659	\$ 240,348	\$ 253,068	\$ 253,659	\$ 591	0.23%	\$ (591)	-0.23%
TOTAL REVENUES	\$ 3,241,443	\$ 3,435,031	\$ 3,353,638	\$ 3,430,085	\$ 3,491,690	\$ 76,447	2.19%	\$ (4,946)	-0.14%
EXPENDITURE SUMMARY									
PERSONNEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
SERVICES	\$ 2,802,512	\$ 2,835,791	\$ 2,984,813	\$ 2,967,858	\$ 2,984,813	\$ 16,954	0.57%	\$ (0)	0.00%
INFRASTRUCTURE MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
DEBT PAYMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
TRANSFERS OUT	\$ 456,185	\$ 450,218	\$ 445,864	\$ 495,403	\$ 495,403	\$ -	0.00%	\$ 49,539	10.00%
TOTAL EXPENDITURES	\$ 3,258,697	\$ 3,286,009	\$ 3,430,677	\$ 3,463,262	\$ 3,480,216	\$ 32,585	0.94%	\$ 177,253	5.09%

**CITY OF SEABROOK
2026-2027 BUDGET
420 - ENTERPRISE FUND
8922 SANITATION REVENUE**

	FISCAL YEAR ENDING SEPTEMBER 30,				PROPOSED	2027 BUDGET VS		2027 BUDGET VS	
	2024	2025	BUDGET 2026	ESTIMATED 2026	BUDGET 2027	2026 FORECAST		2026 BUDGET	
						\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
7210 FRANCHISE FEES	419,903	443,296	444,282	444,282	444,282	-	0.00%	-	0.00%
8515 COMMERCIAL REFUSE SERVICE	1,330,619	1,454,806	1,408,107	1,466,684	1,527,699	61,014	4.16%	119,591	8.49%
8530 RESIDENTIAL REFUSE SERVICE	1,246,037	1,260,842	1,243,623	1,243,623	1,243,623	-	0.00%	-	0.00%
8550 PENALTIES, UTILITIES	11,328	11,500	11,955	11,500	11,500	-	0.00%	(455)	-3.81%
SANITATION SERVICE CHARGE	\$ 3,007,888	\$ 3,170,444	\$ 3,107,967	\$ 3,166,089	\$ 3,227,103	\$ 61,014	1.96%	\$ 119,136	3.76%
9510 INTEREST EARNINGS	9,607	10,928	5,323	10,928	10,928	-	0.00%	5,605	105.30%
INTEREST INCOME	\$ 9,607	\$ 10,928	\$ 5,323	\$ 10,928	\$ 10,928	\$ -	0.00%	\$ 5,605	51.29%
9525 SALE OF PLASTIC BAGS	-	800	410	800	800	-	0.00%	390	95.31%
9535 SANITATION BILLING FEES	223,949	252,859	239,939	252,268	252,859	591	0.23%	12,920	5.38%
OTHER REVENUE	223,949	253,659	240,348	253,068	253,659	591	0.25%	13,311	5.25%
TOTAL REVENUES	\$ 3,241,443	\$ 3,435,031	\$ 3,353,638	\$ 3,430,085	\$ 3,491,690	\$ 61,605	1.84%	\$ 138,052	4.02%

**CITY OF SEABROOK
2026-2027 BUDGET
420 - ENTERPRISE FUND**

8922 SANITATION

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,				PROPOSED BUDGET 2027	2027 BUDGET VS 2026 FORECAST		2027 BUDGET VS 2026 BUDGET	
	2024	2025	BUDGET 2026	ESTIMATED 2026		\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
	-	-	-	-	-	-	0.00%	-	0.00%
TOTAL SUPPLIES	-	-	-	-	-	-	0.00%	-	0.00%
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	-	0.00%
54665 STORM CLEANUP EXPENSE	\$ 3,695	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	0.00%	\$ -	0.00%
54690 RESIDENTIAL SANIT SERVICE	1,496,285	1,494,142	1,487,835	1,551,135	1,487,835	(63,300)	-4.08%	-	0.00%
54790 COMMERCIAL SANIT SERVICE	1,302,532	1,341,648	1,486,978	1,416,724	1,486,978	70,254	4.96%	(0)	0.00%
TOTAL SERVICES	\$ 2,802,512	\$ 2,835,791	\$ 2,984,813	\$ 2,967,858	\$ 2,984,813	\$ 16,954	0.57%	(0)	0.00%
	24,607	6,922	1,582	1,757	1,757	-	0.00%	175	11.04%
66001 GENERAL FUND REIMBURSEMENT	431,578	443,296	444,282	493,647	493,647	-	0.00%	49,365	11.11%
66002 SANIT FRANCHISE TO STREETS									
TOTAL TRANSFERS OUT	\$ 456,185	\$ 450,218	\$ 445,864	\$ 495,403	\$ 495,403	\$ -	0.00%	\$ 49,539	11.00%
TOTAL EXPENDITURES	\$ 3,258,697	\$ 3,286,009	\$ 3,430,677	\$ 3,463,262	\$ 3,480,216	\$ 16,954	0.49%	\$ 49,539	1.51%

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
DEBT SERVICE FUND**

DEBT SERVICE	ACTUAL		BUDGET	ESTIMATED	BUDGET	2028	PROJECTED		
	2024	2025	2026	2026	2027		2029	2030	2031
AD VALOREM TAXES	1,957,786	1,932,425	2,395,924	1,818,879	2,695,973	2,898,106	1,938,539	1,937,280	1,939,823
PENALTIES & INTEREST	16,926	13,348	-	2,647	17,000	17,000	17,000	17,000	17,000
INTEREST	420,410	118,957	132,000	22,288	78,000	22,511	22,736	22,963	23,193
REFUNDING PROCEEDS	-	-	-	-	-	-	-	-	-
USE OF FUND BALANCE	-	-	-	500,000	-	-	-	-	-
TOTAL REVENUES	2,395,122	2,064,730	2,527,924	2,343,814	2,790,973	2,937,617	1,978,275	1,977,243	1,980,016
EXPENSE									
PERSONNEL SERVICES	-	-	-	-	-	-	-	-	-
MATERIALS & SUPPLIES	-	-	-	-	-	-	-	-	-
SERVICES	3,683	11,000	11,000	11,000	\$ 11,000	16,000	16,000	16,000	16,000
CAPITAL OUTLAY	2,291,480	2,039,666	2,895,924	2,895,924	2,898,106	2,898,106	1,997,493	1,999,664	280,000
TOTAL EXPENSES	2,295,162	2,050,666	2,906,924	2,906,924	2,909,106	2,914,106	2,013,493	2,015,664	296,000
BEGINNING FUND BALANCE	2,109,139	2,209,099	2,223,163	2,223,163	1,660,053	1,660,053	1,683,564	1,648,346	1,609,925
CHANGE IN FUND BALANCE	99,960	14,064	(379,000)	(563,110)	(118,133)	23,511	(35,218)	(38,421)	1,684,016
CAFR	-	-	-	-	-	-	-	-	-
ENDING BALANCE	2,209,099	2,223,163	1,844,163	1,660,053	1,541,920	1,683,564	1,648,346	1,609,925	3,293,941

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
HOTEL/MOTEL FUND**

HOTEL/MOTEL	FOR FISCAL YEAR ENDING SEPTEMBER 30,				PROPOSED		PROJECTED		
	2024	2025	BUDGET 2026	ESTIMATED 2026	BUDGET 2027	2027	2028	2029	2030
150-7110 HOTEL OCCUPANCY TAX	\$ 638,405	\$ 566,263	\$ 612,949	\$ 626,556	\$ 640,466	\$ 627,183	\$ 627,810	\$ 646,644	\$ 666,043
150-9510 INTEREST INCOME	82,870	31,336	68,763	36,651	38,367	36,761	36,890	37,037	37,204
150-9521 SEABROOK FESTIVAL REVENUE	8,886	-	8	-	-	-	-	-	-
150-9525 PELICAN REVENUE	-	8,175	3,848	8,175	8,175	8,175	8,175	8,175	8,175
015-2000 BUDGETARY FUND BALANCE	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 730,161	\$ 605,774	\$ 685,567	\$ 671,382	\$ 687,008	\$ 672,118	\$ 672,874	\$ 691,856	\$ 711,422
PERSONNEL SERVICES	157,667	189,056	197,472	202,269	207,534	208,337	214,587	221,024	227,655
MATERIALS & SUPPLIES	5,873	419	4,200	372	250	383	394	406	419
SERVICES	241,020	207,095	273,164	336,274	380,604	1,346,362	445,950	459,328	473,108
TOTAL EXPENSES	\$ 404,560	\$ 396,570	\$ 541,036	\$ 573,323	\$ 654,588	\$ 1,555,082	\$ 660,931	\$ 680,759	\$ 701,182
BEGINNING BALANCE	1,624,212	1,949,813	1,949,813	2,094,344	2,192,403	3,192,403	2,309,440	2,321,383	2,332,480
CHANGE IN FUND BALANCE	325,601	209,204	144,531	98,059	32,419	(882,963)	11,943	11,097	10,240
ENDING BALANCE-RESERVED	\$ 1,949,813	\$ 2,159,017	\$ 2,094,344	\$ 2,192,403	\$ 2,224,822	\$ 2,309,440	\$ 2,321,383	\$ 2,332,480	\$ 2,342,721

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
SEIZURE FUND STATE**

SEIZURE FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,				PROPOSED		PROJECTED		
	ACTUAL 2024	2025	BUDGET 2026	ESTIMATED 2026	BUDGET 2027	2028	2029	2030	2031
INTEREST	2,781	1,998	1,998	2,151	(153)	(3,442)	(4,818)	(4,818)	(4,818)
SEIZURE REVENUE	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 2,781	\$ 1,998	\$ 1,998	\$ 2,151	\$ (153)	\$ (3,442)	\$ (4,818)	\$ (4,818)	\$ (4,818)
SUPPLIES	-	-	-	-	-	-	(4,818)	(4,818)	(4,818)
SERVICES	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	19,570	19,570	49,900	49,900	-	-	-	-
TOTAL EXPENSES	\$ -	\$ 19,570	\$ 19,570	\$ 49,900	\$ 49,900	\$ -	\$ (4,818)	\$ (4,818)	\$ (4,818)
BEGINNING BALANCE	53,936	56,717	56,717	39,145	(8,604)	(8,604)	(12,046)	(12,046)	(12,046)
CHANGE IN FUND BALANCE	2,781	(17,572)	(17,572)	(47,749)	(50,053)	(3,442)	-	-	-
ENDING BALANCE	\$ 56,717	\$ 39,145	\$ 39,145	\$ (8,604)	\$ (58,658)	\$ (12,046)	\$ (12,046)	\$ (12,046)	\$ (12,046)

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
LAW ENFORCEMENT EDUCATION FUND**

LAW ENFORCEMENT ED	2024	2025	BUDGET 2026	FORECAST 2026	BUDGET 2027	2028	PROJECTED		
							2029	2030	2031
EDUCATION GRANT	5,524	2,400	2,400	3,704	2,400	2,472	2,546	2,623	2,701
INTEREST	-	-	-	-	-	-	-	-	-
TRANSFER	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 5,524	\$ 2,400	\$ 2,400	\$ 3,704	\$ 2,400	\$ 2,472	\$ 2,546	\$ 2,623	\$ 2,701
SERVICES	375	-	7,036	-	7,036	2,472	2,546	2,623	2,701
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	\$ 375	\$ -	\$ 7,036	\$ -	\$ 7,036	\$ 2,472	\$ 2,546	\$ 2,623	\$ 2,701
BEGINNING BALANCE	10,306	15,455	17,855	17,855	21,559	16,923	16,923	16,923	16,923
CHANGE IN FUND BALANCE	5,149	2,400	(4,636)	3,704	(4,636)	-	-	-	-
ENDING BALANCE	\$ 15,455	\$ 17,855	\$ 13,219	\$ 21,559	\$ 16,923	\$ 16,923	\$ 16,923	\$ 16,923	\$ 16,923

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
CHILD SAFETY PROGRAMS FUND**

CHILD SAFETY	2024	2025	BUDGET 2026	FORECAST 2026	BUDGET 2027	2028	PROJECTED		2031
CHILD SAFETY REVENUE	\$ 18,889	\$ 17,864	\$ 17,864	\$ 16,695	\$ 17,864	\$ 18,400	\$ 18,952	\$ 19,520	\$ 20,106
INTEREST	59	728	728	242	728	750	772	796	819
TOTAL REVENUES	\$ 18,948	\$ 18,592	\$ 18,592	\$ 16,937	\$ 18,592	\$ 19,149	\$ 19,724	\$ 20,316	\$ 20,925
PERSONNEL SERVICES	-	-	-	-	-	-	-	-	-
MATERIALS & SUPPLIES	-	-	-	-	-	-	-	-	-
SERVICES	21,949	22,062	21,949	12,500	12,500	12,500	12,500	12,500	12,500
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	\$ 21,949	\$ 22,062	\$ 21,949	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500
BEGINNING BALANCE	\$ 8,437	\$ 5,436	\$ 1,966	\$ 1,966	\$ 6,403	\$ 12,494	\$ 19,144	\$ 26,368	\$ 34,183
CHANGE IN FUND BALANCE	\$ (3,001)	\$ (3,470)	\$ (3,357)	\$ 4,437	\$ 6,092	\$ 6,649	\$ 7,224	\$ 7,816	\$ 8,425
ENDING BALANCE	\$ 5,436	\$ 1,966	\$ (1,391)	\$ 6,403	\$ 12,494	\$ 19,144	\$ 26,368	\$ 34,183	\$ 42,608

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
FEDERAL SEIZURE FUND**

SEIZURE FUND			BUDGET		ESTIMATED	PROPOSED	PROJECTED			
	2024	2025	2026	2026	2027	2028	2029	2030	2031	
GRANT REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
INTEREST	275	340	303	263	303	271	279	287	296	-
SEIZURE REVENUE	-	-	-	-	-	-	-	-	-	-
TRANSFERS IN	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 275	\$ 340	\$ 303	\$ 263	\$ 303	\$ 271	\$ 279	\$ 287	\$ 296	
PERSONNEL	-	-	-	-	-	-	-	-	-	-
SUPPLIES	-	-	-	-	-	-	-	-	-	-
SERVICES	-	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	7,648	-	-	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	-	-	7,648	-	-	-	-	-	-	
BEGINNING BALANCE	7,605	7,880	7,880	535	798	798	1,069	1,347	1,635	
NET REVENUES	275	340	(7,345)	263	303	271	279	287	296	
TRANSFER FROM/(TO)	-	-	-	-	-	-	-	-	-	
ENDING BALANCE	\$ 7,880	\$ 8,220	\$ 535	\$ 798	\$ 1,101	\$ 1,069	\$ 1,347	\$ 1,635	\$ 1,930	

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
STEP FINES FUND**

STEP FINES	2024	2025	BUDGET 2026	FORECAST 2026	BUDGET 2027	2028	PROJECTED		
							2029	2030	2031
STEP FINES	\$ 9,882	\$ 8,423	\$ 8,423	\$ 6,436	\$ 6,951	\$ 6,629	\$ 6,828	\$ 7,033	\$ 7,244
INTEREST	2,578	2,131	2,131	1,994	2,131	25	25	25	25
MISC REVENUE	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 12,460	\$ 10,554	\$ 10,554	\$ 8,430	\$ 9,082	\$ 6,654	\$ 6,853	\$ 7,058	\$ 7,269
PERSONNEL	-	-	-	8,702	-	-	-	-	-
SUPPLIES	-	-	-	-	-	-	-	-	-
SERVICES	6,793	6,793	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	29,059	-	-	-	-	-
TOTAL EXPENSES	\$ 6,793	\$ 6,793	\$ -	\$ 37,761	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING BALANCE	99,919	99,919	103,680	103,680	74,349	83,432	90,086	96,939	103,997
NET REVENUES	5,667	3,761	10,554	(29,331)	9,082	6,654	6,853	7,058	7,269
ENDING BALANCE	\$ 105,586	\$ 103,680	\$ 114,234	\$ 74,349	\$ 83,432	\$ 90,086	\$ 96,939	\$ 103,997	\$ 111,267

CITY OF SEABROOK
2026-2027 BUDGET WORKSHEET
FUND 14 - PUBLIC SAFETY FUND

EXPENSE ACCOUNTS	FISCAL YEAR ENDING SEPTEMBER 30,				PROPOSED BUDGET 2027	2027 BUDGET VS 2026 FORECAST		2027 BUDGET VS 2026 BUDGET	
	2024	2025	2026	ESTIMATED 2026		\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
TOTAL PERSONNEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
41500 SMALL TOOLS & EQUIPMENT	72,521	88,562	20,000	9,383	20,000	(10,617)	-53.09%	(79,180)	-89.41%
44000 MISC SUPPLIES	-	-	-	107	-	107	0.00%	107	0.00%
TOTAL SUPPLIES	\$ 72,521	\$ 88,562	\$ 20,000	\$ 9,489	\$ 20,000	\$ (10,617)	-53.09%	\$ (79,180)	-89.41%
50300 RENTALS & SERVICE AGREEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%
50420 IT SOFTWARE	\$ 1,090	\$ -	\$ -	\$ -	\$ -	-	0.00%	-	0.00%
51800 MAINT BLDGS & GROUNDS	-	1,773	-	-	-	-	0.00%	(1,773)	-100.00%
52150 PROF FEES-ENGINEERING	1,109	-	-	1,620	-	1,620	0.00%	1,620	0.00%
TOTAL SERVICES	\$ 2,199	\$ 1,773	\$ -	\$ 1,620	\$ -	\$ 1,620	0.00%	\$ (153)	-8.63%
60200 EQUIPMENT	85,057	48,122	77,642	-	77,642	(77,642)	-100.00%	(48,122)	-100.00%
TOTAL CAPITAL OUTLAY	\$ 85,057	\$ 48,122	\$ 77,642	\$ -	\$ 77,642	\$ (77,642)	-100.00%	\$ (48,122)	-100.00%
TOTAL EXPENDITURES	\$ 159,777	\$ 138,457	\$ 97,642	\$ 11,109	\$ 97,642	\$ (86,533)	-88.62%	\$ (127,348)	-91.98%

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
PARK IMPROVEMENT FEES FUND**

PARK IMPROVEMENT FEES	PROPOSED								
	2024	2025	BUDGET 2026	ESTIMATED 2026	BUDGET 2027	2028	PROJECTED		
							2029	2030	2031
PARK IMPACT FEES	\$ 11,750	\$ 10,500	\$ 11,275	\$ 12,403	\$ 13,643	\$ 7,500	\$ 4,125	\$ 4,166	\$ 4,208
INTEREST	\$ 432	\$ 377	\$ 727	\$ 626	\$ 897	\$ 645	\$ 664	\$ 677	\$ 691
PARK DONATIONS	\$ 7,868	\$ 9,274	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 20,050	\$ 20,151	\$ 12,002	\$ 13,028	\$ 14,540	\$ 8,145	\$ 4,789	\$ 4,843	\$ 4,899
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MATERIALS & SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SERVICES	\$ 14,492	\$ 9,104	\$ -	\$ 176	\$ -	\$ 3,000	\$ 2,500	\$ 2,500	\$ 2,500
CAPITAL OUTLAY	\$ -	\$ 6,288	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ 14,492	\$ 15,392	\$ 10,000	\$ 176	\$ -	\$ 3,000	\$ 2,500	\$ 2,500	\$ 2,500
BEGINNING BALANCE	\$ 12,713	\$ 18,272	\$ 23,030	\$ 23,030	\$ 35,882	\$ 35,882	\$ 41,027	\$ 43,315	\$ 45,659
NET REVENUES	\$ 5,558	\$ 4,758	\$ 2,002	\$ 12,852	\$ 14,540	\$ 5,145	\$ 2,289	\$ 2,343	\$ 2,399
CAFR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING BALANCE	\$ 18,272	\$ 23,030	\$ 25,032	\$ 35,882	\$ 50,422	\$ 41,027	\$ 43,315	\$ 45,659	\$ 48,058

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
ANIMAL SHELTER DONATIONS**

ANIMAL DONATION FEES	PROPOSED									
	2024	2025	BUDGET 2026	ESTIMATED 2026	BUDGET 2027	2028	PROJECTED			
							2029	2030	2031	
INTEREST	\$ 434	\$ 30	\$ 289	\$ 30	\$ 30	\$ 271	\$ 272	\$ 273	\$ 300	
DONATIONS	-	-	-	-	-	-	-	-	-	
TOTAL REVENUES	\$ 434	\$ 30	\$ 289	\$ 30	\$ 30	\$ 271	\$ 272	\$ 273	\$ 300	
PERSONNEL SERVICES	-	-	-	-	-	-	-	-	-	
MATERIALS & SUPPLIES	3,675	30	7,500	-	(7,500)	5,537	5,539	5,540	6,094	
SERVICES	-	147	150	-	(150)	-	-	-	-	
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	
TOTAL EXPENSES	\$ 3,675	\$ 177	\$ 7,650	\$ -	\$ (7,650)	\$ 5,537	\$ 5,539	\$ 5,540	\$ 6,094	
BEGINNING BALANCE	19,271	16,030	15,883	15,883	15,913	15,913	10,647	5,380	112	
CHANGE IN FUND BALANCE	(3,241)	(147)	(7,361)	30	7,680	(5,266)	(5,267)	(5,267)	(5,794)	
CAFR	-	-	-	-	-	-	-	-	-	
ENDING BALANCE	\$ 16,030	\$ 15,883	\$ 8,522	\$ 15,913	\$ 23,593	\$ 10,647	\$ 5,380	\$ 112	\$ (5,682)	

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
PORT FUND**

	ACTUAL		BUDGET	ESTIMATED	PROPOSED BUDGET		PROJECTED			
	2024	2025	2026	2026	2027	2028	2029	2030	2031	
INTEREST EARNINGS	\$ -	\$ 7,227	\$ 154,919	\$ 90,000	\$ 159,599	\$ 60,928	\$ 2,670	\$ 2,715	\$ 2,761	
OTHER REVENUE	-	2,986,781	-	500,000	-	-	-	-	-	
BOND PROCEEDS	-	-	-	-	-	-	-	-	-	
TOTAL REVENUES	\$ -	\$ 2,994,008	\$ 154,919	\$ 590,000	\$ 159,599	\$ 60,928	\$ 2,670	\$ 2,715	\$ 2,761	
PERSONNEL SERVICES	-	-	-	-	-	-	-	-	-	
MATERIALS & SUPPLIES	-	-	-	-	-	-	-	-	-	
SERVICES	-	-	-	-	-	-	-	-	-	
CAPITAL OUTLAY	-	-	3,156,696	-	3,647,482	-	-	-	-	
TOTAL EXPENSES	\$ -	\$ -	\$ 3,156,696	\$ -	\$ 3,647,482	\$ -	\$ -	\$ -	\$ -	
BEGINNING BALANCE	\$ -	\$ -	\$ 2,994,008	\$ 2,994,008	\$ 3,584,008	\$ 96,124	\$ 157,052	\$ 159,722	\$ 162,437	
NET REVENUES	-	2,994,008	(3,001,777)	590,000	(3,487,883)	60,928	2,670	2,715	2,761	
CAFR	-	-	-	-	-	-	-	-	-	
ENDING BALANCE	\$ -	\$ 2,994,008	\$ (7,770)	\$ 3,584,008	\$ 96,124	\$ 157,052	\$ 159,722	\$ 162,437	\$ 165,199	

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
FUND 73 - LOCAL YOUTH DIVERSION**

MUNICIPAL COURT TRUANCY					PROPOSED		PROJECTED		
	2024	2025	BUDGET 2026	ESTIMATED 2026	BUDGET 2027	2028	2029	2030	2031
MUN COURT TRUANCY FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PERSONNEL SERVICES	-	-	-	-	-	-	-	-	-
MATERIALS & SUPPLIES	-	-	-	-	-	-	-	-	-
SERVICES	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING BALANCE	-	-	-	-	-	-	-	-	-
NET REVENUES	-	-	-	-	-	-	-	-	-
CAFR	-	-	-	-	-	-	-	-	-
ENDING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
FUND 74 - COURT LCF SECURITY TECHNOLOGY FUND**

MUNICIPAL COURT TRUANCY	PROPOSED									
	2024	2025	BUDGET 2026	ESTIMATED 2026	BUDGET 2027	2028	PROJECTED			
							2029	2030	2031	
MUN COURT LCF SECURITY TECH	\$ -	\$ 1,875	\$ -	\$ 34,178	\$ 39,647	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	\$ -	\$ 1,875	\$ -	\$ 34,178	\$ 39,647	\$ -	\$ -	\$ -	\$ -	\$ -
PERSONNEL SERVICES	-	-	-	-	-	-	-	-	-	-
MATERIALS & SUPPLIES	-	-	-	-	-	-	-	-	-	-
SERVICES	-	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING BALANCE	-	-	1,875	1,875	36,053	36,053	36,053	36,053	36,053	36,053
NET REVENUES	-	1,875	-	34,178	39,647	-	-	-	-	-
CAFR	-	-	-	-	-	-	-	-	-	-
ENDING BALANCE	\$ -	\$ 1,875	\$ 1,875	\$ 36,053	\$ 75,700	\$ 36,053	\$ 36,053	\$ 36,053	\$ 36,053	\$ 36,053

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
FUND 75 - MUNICIPAL COURT TRUANCY**

MUNICIPAL COURT TRUANCY	FOR PERIOD ENDING SEPTEMBER 30				PROPOSED		PROJECTED			
	ACTUAL		BUDGET	ESTIMATED	BUDGET					
	2024	2025	2026	2026	2027	2028	2029	2030	2031	
MUN COURT TRUANCY FEES	\$ 11,908	\$ 10,096	\$ 10,188	\$ 11,818	\$ 1,891	\$ 10,514	\$ 10,850	\$ 11,198	\$ 11,556	
INTEREST	-	-	-	-	-	-	-	-	-	
TOTAL REVENUES	\$ 11,908	\$ 10,096	\$ 10,188	\$ 11,818	\$ 1,891	\$ 10,514	\$ 10,850	\$ 11,198	\$ 11,556	
PERSONNEL SERVICES	-	-	-	-	-	-	-	-	-	
MATERIALS & SUPPLIES	-	-	3,000	-	3,000	-	-	-	-	
SERVICES	-	-	-	-	2,000	-	-	-	-	
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	
TRANSFERS OUT	-	-	-	-	-	-	-	-	-	
TOTAL EXPENSES	\$ -	\$ -	\$ 3,000	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	
BEGINNING BALANCE	23,820	35,728	45,824	45,824	57,642	57,642	68,156	79,006	90,204	
NET REVENUES	11,908	10,096	7,188	11,818	(3,109)	10,514	10,850	11,198	11,556	
CAFR	-	-	-	-	-	-	-	-	-	
ENDING BALANCE	\$ 35,728	\$ 45,824	\$ 53,012	\$ 57,642	\$ 54,532	\$ 68,156	\$ 79,006	\$ 90,204	\$ 101,760	

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
276- LOCAL MUNICIPAL JURY FUND**

MUNICIPAL COURT SECURITY	FOR THE PERIOD ENDING SEPTEMBER 30				PROPOSED		PROJECTED			
	ACTUAL		BUDGET	ESTIMATED	BUDGET					
	2024	2025	2026	2026	2027	2028	2029	2030	2031	
MUN COURT SECURITY FEES	\$ 238	\$ 150	\$ 197	\$ 150	\$ 150	\$ 171	\$ 195	\$ 222	\$ 253	
INTEREST	-	-	-	-	-	-	-	-	-	
TOTAL REVENUES	\$ 238	\$ 150	\$ 197	\$ 150	\$ 150	\$ 171	\$ 195	\$ 222	\$ 253	
PERSONNEL SERVICES	-	-	-	-	-	-	-	-	-	
MATERIALS & SUPPLIES	-	-	-	-	-	-	-	-	-	
SERVICES	-	-	-	-	-	-	-	-	-	
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	
TRANSFERS OUT	-	-	-	-	-	-	-	-	-	
TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
BEGINNING BALANCE	477	715	865	865	1,015	1,015	1,186	1,381	1,603	
NET REVENUES	238	150	197	150	150	171	195	222	253	
CAFR	-	-	-	-	-	-	-	-	-	
ENDING BALANCE	\$ 715	\$ 865	\$ 1,062	\$ 1,015	\$ 1,165	\$ 1,186	\$ 1,381	\$ 1,603	\$ 1,857	

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
MUNICIPAL COURT SECURITY FUND**

MUNICIPAL COURT SECURITY	ACTUAL		BUDGET	ESTIMATED	PROPOSED		PROJECTED			
	2024	2025	2026	2026	BUDGET 2027	2028	2029	2030	2031	
MUN COURT SECURITY FEES	\$ 12,035	\$ 9,595	\$ 9,979	\$ 10,079	\$ 100	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	
INTEREST	1,041	41	690	41	(649)	100	100	100	100	
TOTAL REVENUES	\$ 13,076	\$ 9,636	\$ 10,669	\$ 10,120	\$ (550)	\$ 7,600	\$ 7,600	\$ 7,600	\$ 7,600	
PERSONNEL SERVICES	-	-	-	-	-	-	-	-	-	
MATERIALS & SUPPLIES	-	-	15,240	-	6,015	-	-	-	-	
SERVICES	5,718	1,950	-	2,872	2,500	2,500	5,000	5,000	5,000	
CAPITAL OUTLAY	-	-	-	10,930	-	-	-	-	-	
TRANSFERS OUT	-	-	-	-	-	-	-	-	-	
TOTAL EXPENSES	\$ 5,718	\$ 1,950	\$ 15,240	\$ 13,802	\$ 8,515	\$ 2,500	\$ 5,000	\$ 5,000	\$ 5,000	
BEGINNING BALANCE	38,493	45,851	53,537	53,537	49,855	49,855	54,955	57,555	60,155	
CHANGE IN FUND BALANCE	7,358	7,686	(4,571)	(3,682)	(9,065)	5,100	2,600	2,600	2,600	
ENDING BALANCE	\$ 45,851	\$ 53,537	\$ 48,966	\$ 49,855	\$ 40,791	\$ 54,955	\$ 57,555	\$ 60,155	\$ 62,755	

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
MUNICIPAL COURT TIME PAYMENT FUND**

MUNICIPAL COURT TIME	ACTUAL		BUDGET	ESTIMATED	PROPOSED		PROJECTED			
	2024	2025	2026	2026	BUDGET	2027	2028	2029	2030	2031
TIME PAYMENT FEES	\$ 8,922	\$ 9,000	\$ 9,551	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
INTEREST	999	587	550	555	561	561	566	572	578	
OTHER REVFNUE	-	-	-	1,600	1,600	1,600	1,600	1,600	1,600	1,600
TOTAL REVENUES	\$ 9,921	\$ 9,587	\$ 10,100	\$ 11,155	\$ 11,161	\$ 11,161	\$ 11,166	\$ 11,172	\$ 11,178	
PERSONNEL SERVICES	10,787	-	-	-	-	-	-	-	-	-
MATERIALS & SUPPLIES	-	-	-	-	-	-	-	-	-	-
SERVICES	8,503	12,152	9,880	12,432	12,000	4,600	2,600	2,600	2,400	2,400
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	\$ 19,290	\$ 12,152	\$ 9,880	\$ 12,432	\$ 12,000	\$ 4,600	\$ 2,600	\$ 2,600	\$ 2,400	\$ 2,400
BEGINNING BALANCE	27,480	18,110	15,545	15,545	14,268	14,268	20,829	29,395	37,967	
NET REVENUES	(9,370)	(2,565)	220	(1,277)	(839)	6,561	8,566	8,572	8,778	
ENDING BALANCE	\$ 18,110	\$ 15,545	\$ 15,765	\$ 14,268	\$ 13,429	\$ 20,829	\$ 29,395	\$ 37,967	\$ 46,745	

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
MUNICIPAL COURT TECHNOLOGY FUND**

MUNICIPAL COURT TECHNOLOGY	ACTUAL		BUDGET 2026	ESTIMATED 2026	PROPOSED BUDGET 2027	2028	PROJECTED		
	2024	2025					2029	2030	2031
COURT TECHNOLOGY FEES	\$ 10,013	\$ 10,000	\$ 8,305	\$ 10,000	\$ 10,000	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500
INTEREST	58	41	38	39	39	39	41	41	43
TOTAL REVENUES	\$ 10,071	\$ 10,041	\$ 8,343	\$ 10,039	\$ 10,039	\$ 9,539	\$ 9,541	\$ 9,541	\$ 9,543
PERSONNEL SERVICES	-	-	-	-	-	-	-	-	-
MATERIALS & SUPPLIES	5,000	916	-	8,000	8,000	-	-	-	-
SERVICES	-	-	4,250	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	\$ 5,000	\$ 916	\$ 4,250	\$ 8,000	\$ 8,000	\$ -	\$ -	\$ -	\$ -
BEGINNING BALANCE	27,194	32,265	41,390	41,390	43,429	43,429	52,968	62,508	72,049
NET REVENUES	5,071	9,125	4,093	2,039	2,039	9,539	9,541	9,541	9,543
CAFR	-	-	-	-	-	-	-	-	-
ENDING BALANCE	\$ 32,265	\$ 41,390	\$ 45,484	\$ 43,429	\$ 45,468	\$ 52,968	\$ 62,508	\$ 72,049	\$ 81,591

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
PUBLIC SAFETY VEHICLE AND REPLACEMENT FUND**

PARK IMPROVEMENT FEES			BUDGET	ESTIMATED	PROPOSED BUDGET	PROJECTED				
	2024	2025	2026	2026	2027	2028	2029	2030	2031	
INTEREST	\$ 45,790	\$ 27,298	\$ 23,419	\$ 19,125	\$ (4,294)	\$ 25,548	\$ 16,449	\$ 21,810	\$ 9,136	
TRADES/SALES	21,400	42,150	63,000	-	(63,000)	-	-	-	-	
OTHER REVENUE	272,344	272,344	307,134	307,134	-	307,134	307,134	307,134	307,134	
TOTAL REVENUES	\$ 339,534	\$ 341,792	\$ 393,553	\$ 326,259	\$ (67,294)	\$ 332,682	\$ 323,583	\$ 328,944	\$ 316,270	
CAPITAL OUTLAY	587,955	281,692	144,866	121,688	38,542	635,983	144,866	751,400	93,042	
TOTAL EXPENSES	\$ 587,955	\$ 281,692	\$ 144,866	\$ 121,688	\$ 38,542	\$ 635,983	\$ 144,866	\$ 751,400	\$ 93,042	
BEGINNING BALANCE	\$ 835,339	\$ 586,918	\$ 647,019	\$ 647,019	\$ 851,589	\$ 851,589	\$ 548,288	\$ 727,005	\$ 304,549	
NET REVENUES	\$ (248,421)	\$ 60,101	\$ 248,687	\$ 204,570	\$ (105,836)	\$ (303,301)	\$ 178,717	\$ (422,456)	\$ 223,229	
CAFR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
ENDING BALANCE	\$ 586,918	\$ 647,019	\$ 895,706	\$ 851,589	\$ 745,753	\$ 548,288	\$ 727,005	\$ 304,549	\$ 527,777	

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
PEG FUND**

PEG	ACTUAL		BUDGET	ESTIMATED	PROPOSED		PROJECTED			
	2024	2025	2026	2026	BUDGET	2027	2028	2029	2030	2031
FRANCHISE TAX	\$ 27,724	\$ 22,677	\$ 22,007	\$ 13,689	\$ 13,962	\$ 13,825	\$ 13,964	\$ 14,103	\$ 14,244	
INTEREST	4,640	2,655	1,639	1,526	1,602	1,526	1,526	1,526	1,526	
TOTAL REVENUES	\$ 32,364	\$ 25,332	\$ 23,646	\$ 15,214	\$ 15,565	\$ 15,351	\$ 15,490	\$ 15,629	\$ 15,770	
SUPPLIES	5,857	6,006	3,512	29,648	7,098	29,648	29,648	29,648	29,648	
SERVICES	-	1,580	-	-	-	-	-	-	-	
CAPITAL OUTLAY	118,386	12,133	-	61,183	-	1,526	1,526	1,526	1,526	
TOTAL EXPENSES	\$ 124,243	\$ 19,719	\$ 3,512	\$ 90,830	\$ 7,098	\$ 31,173	\$ 31,173	\$ 31,173	\$ 31,173	
BEGINNING BALANCE	\$ 175,139	\$ 83,259	\$ 88,872	\$ 88,872	\$ 13,257	\$ 13,257	\$ (2,566)	\$ (18,249)	\$ (33,794)	
NET REVENUES	(91,880)	5,613	20,134	(75,616)	8,467	(15,822)	(15,684)	(15,544)	(15,403)	
	-	-	-	-	-	-	-	-	-	
ENDING BALANCE	\$ 83,259	\$ 88,872	\$ 109,006	\$ 13,257	\$ 21,723	\$ (2,566)	\$ (18,249)	\$ (33,794)	\$ (49,197)	

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
GENERAL ENTERPRISE VEHICLE AND EQUIPMENT REPLACEMENT FUND**

	PROPOSED									
	2024	2025	BUDGET 2026	ESTIMATED 2026	BUDGET 2027	2028	PROJECTED			
							2029	2030	2031	
CHARGES FOR SERVICE GF	\$ 77,781	\$ 77,781	\$ 77,781	\$ 77,781	\$ 77,781	\$ 77,781	\$ 77,781	\$ 77,781	\$ 77,781	\$ 77,781
CHARGES FOR SERVICE EF	36,508	36,508	36,508	36,508	36,508	36,508	36,508	36,508	36,508	36,508
CHARGES FOR SERVICE FIRE	63,589	63,589	63,589	63,589	63,589	63,589	63,589	63,589	63,589	63,589
CHARGES FOR SERVICE EMS	77,149	77,149	77,149	77,149	77,149	77,149	77,149	77,149	77,149	77,149
INTEREST	63,083	51,943	59,315	37,087	33,899	20,339	22,373	24,611	27,072	
TRADES/SALES	46,400	-	41,726	15,000	25,000	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-	-	-	-	-
TRANSFERS IN	36,361	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 400,871	\$ 306,970	\$ 356,068	\$ 307,114	\$ 313,926	\$ 275,366	\$ 277,400	\$ 279,638	\$ 282,099	
CAPITAL OUTLAY	605,824	845,140	237,699	252,505	194,655	236,928	46,098	408,660	112,686	
TOTAL EXPENSES	\$ 605,824	\$ 845,140	\$ 237,699	\$ 252,505	\$ 194,655	\$ 236,928	\$ 46,098	\$ 408,660	\$ 112,686	
BEGINNING BALANCE	1,366,492	1,161,539	623,369	623,369	677,978	677,978	716,416	947,719	818,696	
CHANGE IN FUND BALANCE	(204,953)	(538,170)	118,369	54,609	119,271	38,438	231,302	(129,022)	169,413	
ENDING BALANCE	\$ 1,161,539	\$ 623,369	\$ 741,738	\$ 677,978	\$ 797,249	\$ 716,416	\$ 947,719	\$ 818,696	\$ 988,109	

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
BUDGET STABILIZATION FUND**

BUDGET STABILIZATION FUND	ACTUAL		BUDGET 2026	ESTIMATED 2026	PROPOSED BUDGET 2027	2028	PROJECTED			
	2024	2025					2029	2030	2031	
INTEREST	\$ 47,337	\$ 42,015	\$ 37,524	\$ 38,114	\$ 2,141	\$ 38,496	\$ 38,881	\$ 39,269	\$ 39,662	
TRANSFERS IN	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 47,337	\$ 42,015	\$ 37,524	\$ 38,114	\$ 2,141	\$ 38,496	\$ 38,881	\$ 39,269	\$ 39,662	
TRANSFER TO GF	-	175,253		800,000	234,431	-	-	-	-	-
TRANSFER TO EF	-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS OUT	\$ -	\$ 175,253	\$ -	\$ 800,000	\$ 234,431	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING BALANCE	\$ 895,365	\$ 942,702	\$ 809,464	\$ 809,464	\$ 47,579	\$ 47,579	\$ 86,075	\$ 124,955	\$ 164,224	
CHANGE IN FUND BALANCE	\$ 47,337	\$ (133,238)	\$ 37,524	\$ (761,886)	\$ (232,290)	\$ 38,496	\$ 38,881	\$ 39,269	\$ 39,662	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
ENDING BALANCE	\$ 942,702	\$ 809,464	\$ 846,988	\$ 47,579	\$ (184,711)	\$ 86,075	\$ 124,955	\$ 164,224	\$ 203,887	

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
CAPITAL IMPACT FEES FUND**

CAPITAL IMPACT FEES	ACTUAL		BUDGET	ESTIMATED	PROPOSED BUDGET	2028	PROJECTED			
	2024	2025	2026	2026	2027		2029	2030	2031	
IMPACT FEES - WATER	\$ 214,963	\$ 194,970	\$ 145,955	\$ 109,466	\$ 287,817	\$ 112,750	\$ 117,260	\$ 123,123	\$ 125,586	
IMPACT FEES - SEWER	195,689	181,439	134,497	100,873	229,434	\$ 103,899	\$ 108,055	\$ 113,458	\$ 115,727	
INTEREST	246,866	186,561	141,935	35,692	152,557	38,218	45,866	36,132	43,768	
TOTAL REVENUES	\$ 657,518	\$ 562,970	\$ 422,387	\$ 246,031	\$ 669,808	\$ 254,868	\$ 271,181	\$ 272,713	\$ 285,080	
PERSONNEL SERVICES	-	-	-	-	-	-	-	-	-	
MATERIALS & SUPPLIES	-	-	-	-	-	-	-	-	-	
SERVICES	476,275	418,514	418,514	270,935	1,895,640	-	-	-	479,082	
CAPITAL OUTLAY	-	1,338,602	2,753,700	2,753,700	-	-	-	-	1,506,365	
TOTAL EXPENSES	\$ 476,275	\$ 1,757,116	\$ 3,172,214	\$ 3,024,635	\$ 1,895,640	\$ -	\$ -	\$ -	\$ 1,985,447	
BEG BALANCE UNRESERVED	\$ 4,555,876	\$ 4,737,119	\$ 3,542,973	\$ 3,542,973	\$ 764,368	\$ 764,368	\$ 1,019,236	\$ 1,290,417	\$ 1,563,129	
CHANGE IN FUND BALANCE	\$ 181,243	\$ (1,194,146)	\$ (2,749,827)	\$ (2,778,604)	\$ (1,225,832)	\$ 254,868	\$ 271,181	\$ 272,713	\$ (1,700,367)	
RESERVE FUTURE PROJIS	\$ -	\$ -	-	-	-	\$ -	\$ -	\$ -	\$ -	
ENDING BALANCE	\$ 4,737,119	\$ 3,542,973	\$ 793,146	\$ 764,368	\$ (461,463)	\$ 1,019,236	\$ 1,290,417	\$ 1,563,129	\$ (137,238)	

CITY OF SEABROOK
FUND 28 - CAPITAL IMPROVEMENT PROJECTS
GENERAL

	2024	2025	BUDGET 2026	ESTIMATED 2026	PROPOSED BUDGET 2027	2028	PROJECTED		2030	2031
GRANT REVENUE	\$ 2,600,469	\$ 1,332,809	\$ 780,314	\$ 639,290	\$ (141,024)					
INTEREST EARNINGS	\$ 223,537	\$ 138,299	\$ 147,840	\$ 138,299	\$ (9,541)	\$ 24,435	\$ 24,850	\$ 25,273	\$ 25,703	
OTHER REVENUE	-	-	-	-	-	-	-	-	-	-
BOND PROCEEDS	-	-	-	-	-	-	-	-	-	-
FUND TRANSFER IN	331,578	443,296	443,296	1,868,282	1,424,986	-	-	-	-	-
TOTAL REVENUES	\$ 3,155,585	\$ 1,914,404	\$ 1,371,450	\$ 2,645,871	\$ 1,274,420	\$ 24,435	\$ 24,850	\$ 25,273	\$ 25,703	
PERSONNEL SERVICES	-	-	-	-	-	-	-	-	-	-
MATERIALS & SUPPLIES	-	-	-	-	-	-	-	-	-	-
SERVICES	61,692	349,213	7,000	-	-	-	-	-	-	65,000
CAPITAL OUTLAY	2,757,930	3,640,250	1,330,583	2,077,534	2,045,671	-	-	-	-	280,000
TOTAL EXPENSES	2,819,622	3,989,463	1,337,583	2,077,534	2,045,671	-	-	-	-	345,000
BEGINNING BALANCE	2,608,113	2,944,076	869,017	869,017	1,437,354	1,437,354	1,461,789	1,486,639	1,511,912	
NET REVENUES	335,963	(2,075,059)	33,868	568,337	(771,251)	24,435	24,850	25,273	(319,297)	
ENDING BALANCE	\$ 2,944,076	\$ 869,017	\$ 902,885	\$ 1,437,354	\$ 666,103	\$ 1,461,789	\$ 1,486,639	\$ 1,511,912	\$ 1,192,615	

CITY OF SEABROOK
FUND 29 - CAPITAL PROJECTS
WW/SS CO 2016A

	2024	2025	BUDGET 2026	ESTIMATED 2026	PROPOSED BUDGET 2027	2028	PROJECTED 2029	2030	2031
GRANT REVENUE	5,384,534	0	0	0	0	-	-	-	-
INTEREST EARNINGS	\$ 246,866	\$ 186,561	\$ 141,935	\$ 135,000	\$ 100,000	\$ (9,128)	\$ (4,190)	\$ (4,228)	\$ (4,266)
OTHER REVENUE	-	-	-	-	-	-	-	-	-
BOND PROCEEDS	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 5,631,401	\$ 186,561	\$ 141,935	\$ 135,000	\$ 100,000	\$ (9,128)	\$ (4,190)	\$ (4,228)	\$ (4,266)
PERSONNEL SERVICES	-	-	-	-	-	-	-	-	-
MATERIALS & SUPPLIES	84,306	-	-	-	-	-	-	-	-
SERVICES	547,101	753,716	1,329,173	1,329,173	666,396	-	-	-	-
CAPITAL OUTLAY	4,462,070	1,655,000	3,122,588	3,122,588	3,337,742	-	-	-	-
TOTAL EXPENSES	\$ 5,093,477	\$ 2,408,716	\$ 4,451,761	\$ 4,451,761	\$ 4,004,138	\$ -	\$ -	\$ -	\$ -
BEGINNING BALANCE	5,544,582	6,082,506	3,860,351	3,860,351	(456,410)	(456,410)	(465,538)	(469,728)	(473,956)
CHANGE IN FUND BALANCE	537,924	(2,222,155)	(4,309,826)	(4,316,761)	(3,904,138)	(9,128)	(4,190)	(4,228)	(4,266)
ENDING BALANCE	\$ 6,082,506	\$ 3,860,351	\$ (449,475)	\$ (456,410)	\$ (4,360,548)	\$ (465,538)	\$ (469,728)	\$ (473,956)	\$ (478,221)

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
WATER TANK RELOCATION**

WATER TANK RELOCATION			BUDGET		ESTIMATED	PROPOSED			PROJECTED			
	2024	2025	2026	2026	2027	2028	2029	2030	2031			
INTEREST EARNINGS	\$ 17,945	\$ 794	\$ 11,104	\$ 794	\$ (10,311)	\$ 6,769	\$ 6,885	\$ 7,002	\$ 7,121			
OTHER REVENUE	-	-	-	-	-	-	-	-	-			
BOND PROCEEDS	-	-	-	-	-	-	-	-	-			
TOTAL REVENUES	\$ 17,945	\$ 794	\$ 11,104	\$ 794	\$ (10,311)	\$ 6,769	\$ 6,885	\$ 7,002	\$ 7,121			
PERSONNEL SERVICES	-	-	-	-	-	-	-	-	-			
MATERIALS & SUPPLIES	-	-	-	-	-	-	-	-	-			
SERVICES	-	-	-	-	-	-	-	-	-			
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-			
TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
BEGINNING BALANCE	\$ 378,671	\$ 396,616	\$ 397,410	\$ 397,410	\$ 398,204	\$ 398,204	\$ 404,973	\$ 411,858	\$ 418,859			
NET REVENUES	17,945	794	11,104	794	(10,311)	6,769	6,885	7,002	7,121			
CAFR	-	-	-	-	-	-	-	-	-			
ENDING BALANCE	\$ 396,616	\$ 397,410	\$ 408,514	\$ 398,204	\$ 387,893	\$ 404,973	\$ 411,858	\$ 418,859	\$ 425,980			
Restricted-Bond Covenant	\$ 291,878	\$ 291,878	\$ 291,878	\$ 291,878	\$ 291,878	\$ 291,878	\$ 291,878	\$ 291,878	\$ 291,878			
Available balance	\$ 104,738	\$ 105,532	\$ 116,636	\$ 106,326	\$ 96,015	\$ 113,095	\$ 119,980	\$ 126,981	\$ 134,102			

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
PARKS PROJECTS**

					PROPOSED		PROJECTED			
	2024	2025	BUDGET 2026	ESTIMATED 2026	BUDGET 2027	2028	2029	2030	2031	
WATER TANK RELOCATION										
INTEREST EARNINGS	\$ 1,885	\$ 2,858	\$ 208,000	\$ 51,966	\$ -	\$ 23,210	\$ 23,605	\$ 24,006	\$ 24,414	
OTHER REVENUE	-	-	500,000	500,000	-	-	-	-	-	
BOND PROCEEDS	-	-	-	5,333,333	-	-	-	-	-	
TOTAL REVENUES	\$ 1,885	\$ 2,858	\$ 708,000	\$ 5,885,299	\$ -	\$ 23,210	\$ 23,605	\$ 24,006	\$ 24,414	
PERSONNEL SERVICES	-	-	-	-	-	-	-	-	-	
MATERIALS & SUPPLIES	-	-	-	-	-	-	-	-	-	
SERVICES	-	-	-	-	-	-	-	-	-	
CAPITAL OUTLAY	-	24,740	4,500,000	4,500,000	-	-	-	-	-	
TOTAL EXPENSES	\$ -	\$ 24,740	\$ 4,500,000	\$ 4,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	
BEGINNING BALANCE	\$ -	\$ 1,885	\$ (19,998)	\$ (19,998)	\$ 1,365,302	\$ 1,365,302	\$ 1,388,512	\$ 1,412,117	\$ 1,436,123	
NET REVENUES	1,885	(21,882)	(3,792,000)	1,385,299	-	23,210	23,605	24,006	24,414	
CAFR	-	-	-	-	-	-	-	-	-	
ENDING BALANCE	\$ 1,885	\$ (19,998)	\$ (3,811,998)	\$ 1,365,302	\$ 1,365,302	\$ 1,388,512	\$ 1,412,117	\$ 1,436,123	\$ 1,460,537	

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
STREET PROJECTS**

			BUDGET	ESTIMATED	PROPOSED	PROJECTED				
WATER TANK RELOCATION	2024	2025	2026	2026	BUDGET 2027	2028	2029	2030	2031	
INTEREST EARNINGS	\$ 253,147	\$ 462,933	\$ 12,950	\$ 134,163	\$ 121,213	\$ 121,119	\$ 123,178	\$ 125,272	\$ 127,401	
OTHER REVENUE	-	-	-	-	-	-	-	-	-	
BOND PROCEEDS	10,000,000	-	-	-	-	-	-	-	-	
TOTAL REVENUES	\$ 10,253,147	\$ 462,933	\$ 12,950	\$ 134,163	\$ 121,213	\$ 121,119	\$ 123,178	\$ 125,272	\$ 127,401	
PERSONNEL SERVICES	-	-	-	-	-	-	-	-	-	
MATERIALS & SUPPLIES	-	-	-	-	-	-	-	-	-	
SERVICES	-	110,723	1,905,909	255,131	1,000,000	-	-	-	-	
CAPITAL OUTLAY	-	-	5,998,360	3,359,769	7,993,135	-	-	-	-	
TOTAL EXPENSES	\$ -	\$ 110,723	\$ 7,904,269	\$ 3,614,900	\$ 8,993,135	\$ -	\$ -	\$ -	\$ -	
BEGINNING BALANCE	\$ -	\$ 10,253,147	\$ 10,605,357	\$ 10,605,357	\$ 7,124,620	\$ 7,124,620	\$ 7,245,738	\$ 7,368,916	\$ 7,494,187	
NET REVENUES	10,253,147	352,210	(7,891,319)	(3,480,737)	(8,871,923)	121,119	123,178	125,272	127,401	
CAFR	-	-	-	-	-	-	-	-	-	
ENDING BALANCE	\$ 10,253,147	\$ 10,605,357	\$ 2,714,038	\$ 7,124,620	\$ (1,747,303)	\$ 7,245,738	\$ 7,368,916	\$ 7,494,187	\$ 7,621,588	

CITY OF SEABROOK
FUND 36 - CAPITAL DRAINAGE PROJECT
GENERAL

	2024	2025	2026	ESTIMATED 2026	PROPOSED BUDGET 2027	2028	2029	PROJECTED 2030	2031
INTEREST EARNINGS	\$ 54,118	\$ 1,372	\$ 37,890	\$ 641	\$ 683	\$ 7,739	\$ 7,870	\$ 8,004	\$ (12,056)
OTHER REVENUE	-	-	-	-	-	-	-	-	-
BOND PROCEEDS	-	-	-	-	-	-	-	-	-
FUND TRANSFER IN	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 54,118	\$ 1,372	\$ 37,890	\$ 641	\$ 683	\$ 7,739	\$ 7,870	\$ 8,004	\$ (12,056)
PERSONNEL SERVICES	-	-	-	-	-	-	-	-	-
MATERIALS & SUPPLIES	-	-	-	-	-	-	-	-	-
SERVICES	137,298	7,000	7,000	-	-	-	-	181,224	-
CAPITAL OUTLAY	-	-	550,000	492,143	55,000	-	-	1,006,800	-
TOTAL EXPENSES	137,298	7,000	557,000	492,143	55,000	-	-	1,188,024	-
BEGINNING BALANCE	1,035,521	952,340	946,712	946,712	455,211	455,211	462,950	470,820	(709,200)
NET REVENUES	(83,180)	(5,628)	(519,110)	(491,501)	(54,317)	7,739	7,870	(1,180,020)	(12,056)
ENDING BALANCE	\$ 952,340	\$ 946,712	\$ 427,603	\$ 455,211	\$ 400,894	\$ 462,950	\$ 470,820	\$ (709,200)	\$ (721,257)

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
770 - ECONOMIC DEVELOPMENT CORP II FUND**

EDC	FOR FISCAL YEAR ENDING SEPTEMBER 30				PROPOSED	PROJECTED			
	2024	2025	BUDGET 2026	ESTIMATED 2026	BUDGET 2027	2028	2029	2030	2031
71000 SALES TAX	\$ 1,090,226	\$ 1,180,976	\$ 1,161,747	\$ 1,206,079	\$ 1,254,322	\$ 1,242,262	\$ 1,374,530	\$ 1,415,765	\$ 1,514,613
96100 INTEREST EARNINGS	218,352	218,446	210,732	219,081	187,367	193,667	224,994	196,948	247,538
86520 OTHER REVENUE	2,195	240	1,200	0	1,200	1,700	1,800	1,900	2,000
	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	\$ 1,310,774	\$ 1,399,662	\$ 1,373,679	\$ 1,425,160	\$ 1,442,889	\$ 1,437,628	\$ 1,601,324	\$ 1,614,614	\$ 1,764,151
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	1,518	688	500	609	500	628	646	666	686
SERVICES	211,327	273,999	1,496,579	1,014,531	1,122,242	102,064	1,960,524	107,167	110,918
CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0
TRANSFERS OUT	305,459	370,690	436,911	485,457	424,523	439,867	441,459	443,666	444,110
TOTAL EXPENSES	\$ 518,304	\$ 645,377	\$ 1,933,990	\$ 1,500,597	\$ 1,547,265	\$ 542,559	\$ 2,402,629	\$ 551,499	\$ 555,714
BEGINNING BAL-UNRESTR	3,882,017	4,674,487	5,428,771	5,428,771	5,353,335	5,353,335	6,248,404	5,447,099	6,510,213
CHANGE IN FUND BALANCE	792,470	754,284	(560,311)	(75,437)	(104,376)	895,070	(801,306)	1,063,115	1,208,438
ENDING BAL-UNRESTR	\$ 4,674,487	\$ 5,428,771	\$ 4,868,460	\$ 5,353,335	\$ 5,248,959	\$ 6,248,404	\$ 5,447,099	\$ 6,510,213	\$ 7,718,651
Emergency Reserve	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>
FUND BALANCES-RESTR.	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000
TOTAL EDC FUND BALANCE	4,854,487	5,608,771	5,048,460	5,533,335	5,428,959	6,428,404	5,627,099	6,690,213	7,898,651

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
750 - CRIME DISTRICT**

CRIME DISTRICT	ACTUAL		BUDGET	ESTIMATED	PROPOSED		PROJECTED		
	2024	2025	2026	2026	BUDGET 2027	2028	2029	2030	2031
SALES TAX	1,037,383	1,136,199	1,098,485	1,125,947	1,154,096	1,165,356	1,206,143	1,248,358	1,292,051
INTEREST INCOME	67,218	27,943	51,228	33,306	39,683	25,602	21,904	18,351	14,752
MISC. REVENUE	2,475	-	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 1,107,076	\$ 1,164,142	\$ 1,149,713	\$ 1,159,254	\$ 1,193,779	\$ 1,190,957	\$ 1,228,047	\$ 1,266,709	\$ 1,306,802
PERSONNEL SERVICES	563,385	651,866	714,641	976,175	742,473	1,005,461	1,035,624	1,066,693	1,098,694
MATERIALS & SUPPLIES	7,006	2,243	14,623	734	14,000	756	779	802	826
SERVICES	325,558	113,420	140,150	94,105	126,500	96,929	99,837	102,832	105,917
CAPITAL OUTLAY	-	-	497,400	65,515	-	-	-	-	-
TRANSFERS OUT	272,344	272,344	307,134	341,260	272,344	272,703	269,483	276,315	277,385
TOTAL EXPENSES	\$ 1,168,294	\$ 1,039,873	\$ 1,673,948	\$ 1,477,790	\$ 1,155,317	\$ 1,375,849	\$ 1,405,723	\$ 1,446,642	\$ 1,482,822
BEGINNING BALANCE	1,535,578	1,474,360	1,598,629	1,598,629	1,280,093	1,280,093	1,095,202	917,526	737,592
CHANGE IN FUND BALANCE CAFR	(61,218)	124,269	(524,235)	(318,536)	38,462	(184,891)	(177,676)	(179,934)	(176,020)
ENDING BALANCE	\$ 1,474,360	\$ 1,598,629	\$ 1,074,394	\$ 1,280,093	\$ 1,318,554	\$ 1,095,202	\$ 917,526	\$ 737,592	\$ 561,572