



SEABROOK CITY COUNCIL
SPECIAL CITY COUNCIL BUDGET WORKSHOP

Mayor Jim Sweeney called the Seabrook Council Meeting to order at 6:00 p.m. in the Council Chambers in Seabrook City Hall. Present were City Councilmembers Jim Sweeney, Jared Sessum, Angela Cervantes, Summer Sanford, Melanie Deemer, Guy Rodgers, and Byron Hanssen. Also in attendance were: City Manager Gayle Cook, City Secretary Rachel Lewis, and directors from all City departments. Pledges were conducted.

1. PUBLIC COMMENTS AND ANNOUNCEMENTS

There were no citizen comments.

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

City Manager Gayle Cook presented the proposed Fiscal Year budget and Strategic Plan, providing an overview of all City funds and the key dates associated with the budget development and adoption process.

She reviewed projected revenues and significant revenue changes for the upcoming fiscal year. She explained that the City receives approximately 22 percent of residents' total property tax bills and noted a reduction in property values, the requirement to adopt the no-new-revenue tax rate, and a decrease in business tax revenue resulting from recent state legislation.

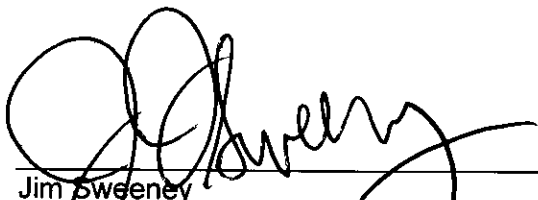
She then reviewed the proposed expenditures, highlighting employee step increases, health insurance costs, and property insurance premiums. Ms. Cook also presented the City's fund balance reserves and discussed the major budget items and anticipated expenditures for each department.

During discussion, Council requested that the proposed budget include an additional \$3,500 for Council training and dues to account for increased costs. Council also requested information regarding a potential 2.5 percent increase to water utility rates and the use of an outside agency to identify and collect short-term rental (STR) information.

3. ADJOURN MEETING

Hearing no further business, Mayor Sweeney adjourned the meeting at 7:39 pm.

APPROVED:

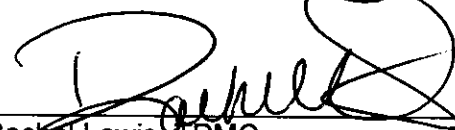


Jim Sweeney
Mayor

DATE:

8/18/2026

ATTEST:



Rachel Lewis, TRMC
City Secretary