FY 2027
Council Approved Budget

OTHER FUNDS
June 30, 2026

CITY OF SENECA
ORDINANCE NO. 2026-15

AN ORDINANCE TO ADOPT A BUDGET FOR
THE HOSPITALITY AND ACCOMMODATIONS TAX ACCOUNT
FOR ITS FISCAL YEAR ENDING JUNE 30, 2027

NOW, THEREFORE, upon motion of City Council and BY CITY COUNCIL, in Council duly assembled, and with a quorum present and voting, BE IT ORDAINED:

The proposed budget for the Hospitality and Accommodations Tax Account for its fiscal year ending June 30, 2027, and the estimated revenue required to effect the same, as attached hereto as Exhibit "A" and incorporated herein in its entirety by reference, is hereby adopted.

This Ordinance shall become effective upon second and final reading, as indicated below.

PROPOSED ORDINANCE APPROVED AS TO FORM this 30th day of June, 2026.

R. Boatner Bowman, City Attorney

APPROVED AND RATIFIED on First Reading this 2nd day of June, 2026 by a vote of

9 YES   Ø NO   Ø ABSTAIN

Kathy Wickes, Clerk

APPROVED, RATIFIED AND ADOPTED on Second and Final Reading this 30th day of June, 2026 by a vote of:

9 YES   Ø NO   Ø ABSTAIN

Kathy Wickes, Clerk

Attest:

, Mayor

CITY OF SENECA
HAT FUNDS (30)
FISCAL YEAR 2027

		2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 APPROVED
REVENUE						
30-330-004-000-00	HAT - Miscellaneous	2,967	9,522	5,786	5,000	5,000
30-330-005-000-00	Marathon Registration Sales	23,268	23,371	26,601	27,000	27,000
30-330-006-000-00	Booth Rent Fee	1,500	1,800	1,300	-	-
30-330-485-000-00	Hospitality	1,006,885	1,104,479	1,121,057	1,200,000	1,200,000
30-330-486-000-00	Local Accommodations Tax	125,198	127,115	128,139	130,000	130,000
30-364-490-000-00	Private Contributions & Grants	12,500	24,500	19,000	29,000	20,000
	Revenue Total	**1,172,318**	**1,290,788**	**1,301,883**	**1,391,000**	**1,382,000**
EXPENDITURES						
30-391-485-001-00	Transfer to Gen Fund	242,600	317,600	317,600	317,600	317,600
30-485-000-801-00	Operating Expense	-	3,853	4,892	-	-
30-485-000-802-00	Grants Award	-	-	5,500	10,000	10,000
30-485-000-803-00	HAT - Labor	87,906	145,577	173,198	200,000	200,000
30-485-000-804-00	HAT - Events Misc.	4,341	19,500	48,793	18,400	40,475
30-485-000-804-02	HAT - Jazz on The Alley	63,005	81,765	87,179	107,000	107,000
30-485-000-804-03	HAT - July 4th event	50,203	68,837	95,267	100,000	100,000
30-485-000-804-04	HAT - Cruise In	10,546	15,892	16,288	16,000	17,000
30-485-000-804-05	HAT - City Marathon	51,807	62,848	58,203	70,000	70,000
30-485-000-804-07	HAT - Halloween	8,037	10,242	6,836	9,000	9,000
30-485-000-804-11	HAT - Jeep Fest	4,823	5,458	7,162	6,000	6,000
30-485-000-804-12	HAT - Jazz Fest	393	-	1,116	-	-
30-485-000-804-13	HAT - Downtown Christmas	209,213	244,376	236,804	220,000	139,925
30-485-000-804-15	HAT - Juneteenth	31,330	7,963	41,756	45,000	30,000
30-485-000-804-16	HAT - Hispanic Heritage	14,850	-	-	7,000	5,000
30-485-000-804-17	HAT - Memorial Day Kickoff	12,516	13,142	-	13,000	15,000
30-485-000-804-18	HAT - Youth Carnival	8,925	18,236	24,391	40,000	50,000
30-485-000-804-19	HAT - Story Trail Park	1,500	-	-	-	-
30-485-000-804-20	HAT - Sesquicentennial	93,962	63,310	-	-	-
30-485-000-804-21	HAT - Arts, History and Culture	56,584	50,232	32,940	50,000	55,000
30-485-000-805-00	HAT - Advertising	106,497	104,840	137,117	105,000	105,000
30-485-000-807-00	HAT - Downtown Improvements	34,862	39,583	40,804	50,000	100,000
30-485-000-809-00	HAT - Seneca Mural Project	-	1,282	7,149	7,000	5,000
	Total Expenditures	**1,093,901**	**1,423,965**	**1,342,995**	**1,391,000**	**1,382,000**
	HAT FUND TOTAL	**78,417**	**(133,178)**	**(41,112)**	**-**	**-**

CITY OF SENECA
ACCOMMODATIONS TAX FUND (31)
FISCAL YEAR 2027

		2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 APPROVED
REVENUE						
31-335-000-000-00	State Accom Tax	182,764	185,509	200,146	150,000	170,500
	Revenue Total	**182,764**	**185,509**	**200,146**	**150,000**	**170,500**
EXPENDITURES						
31-390-001-000-00	Transfer to Gen Fund	32,888	33,025	33,757	31,250	33,000
31-390-002-000-00	Transfer to GF - Museum employees 65%	102,547	104,331	113,845	81,250	100,000
31-490-000-801-00	Tourism Related Expenditure 30%	47,329	48,153	52,544	37,500	37,500
	Total Expenditures	**182,764**	**185,509**	**200,146**	**150,000**	**170,500**
ACCOMMODATIONS FUND TOTAL		**-**	**-**	**-**	**-**	**-**

CITY OF SENECA
SENECA FACILITIES CORP (81)
FISCAL YEAR 2027

		2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 APPROVED
REVENUE						
81-361-000-000-00	Interest Income	122,975	392	115,740	-	-
81-390-004-000-00	Miscellaneous Income	-	49,862	-	-	-
81-390-005-000-00	Other Financing Sources	822,708	-	-	-	-
81-390-010-000-00	Lease Income	821,039	898,631	833,569	934,080	934,080
81-391-001-000-00	Transfer from General Fund-PWB	149,775	150,938	149,016	150,007	149,391
	Total Revenue	**1,916,497**	**1,099,824**	**1,098,325**	**1,084,087**	**1,083,471**
EXPENSES						
81-415-000-300-13	Professional Services	8,108	9,106	18,514	10,000	10,000
81-415-000-300-15	Bank Charges	81	15	-	100	100
81-415-000-330-00	Contract Labor (Ken Burgess)	23,800	48,750	12,050	25,000	15,000
81-415-000-331-00	Other Professional Services	-	106	-	-	-
81-415-000-335-00	Management Fees	161,667	161,667	161,667	161,667	161,667
81-415-000-410-00	Utilities	47,612	39,845	46,540	50,000	50,000
81-415-000-430-xx	Repairs & Maintenance *Multiple upfit lines	68,522	191,820	110,695	60,000	60,000
81-415-000-520-00	Insurance	22,669	-	284,207	284,207	285,000
81-415-000-525-00	Property Taxes	45,895	45,397	46,539	47,000	47,000
81-415-000-530-00	Communications & Telephone	1,546	1,599	2,127	2,000	2,000
81-415-000-560-00	Postage	-	-	159	-	-
81-415-000-610-00	Tools & Supplies	1,000	-	-	-	-
81-415-000-700-00	Depreciation	175,200	175,200	174,800	180,000	180,000
81-415-000-720-02	2019 IPRB Property Upgrades	-	-	-	-	-
81-415-000-720-03	2019 IPRB Public Works Building	1,549,632	-	-	-	-
81-415-000-741-00	Machinery & Equipment	-	2,604	76,900	-	-
81-415-000-807-00	2019 IPRB Interest	115,613	104,348	92,892	85,024	72,970
81-415-000-807-01	2019 IPRB Principal	380,000	395,000	400,000	415,000	425,000
	Total Expense	**2,601,344**	**1,175,456**	**1,427,092**	**1,319,998**	**1,308,737**
SENECA FACILITIES CORP TOTAL		**(684,848)**	**(75,632)**	**(328,766)**	**(235,910)**	**(225,265)**

CITY OF SENECA
SENECA IMPROVEMENTS CORP (82)
FISCAL YEAR 2027

		2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 APPROVED
REVENUE						
82-361-000-000-00	Interest Income	20,689	18,957	15,305	-	-
82-390-000-000-00	Transfer from L&W Gen Savings	200,000	-	-	-	-
82-390-004-000-00	Miscellaneous Income	-	-	-	-	-
82-390-005-000-00	Downtown Incentive Program	-	-	-	-	-
82-390-005-000-01	Other Financing Sources	-	213,576	-	-	-
82-390-006-000-00	Downtown Business Partners-LOC	75,000	-	-	75,000	75,000
82-391-000-000-00	Transfer - Capital	-	2,077,651	2,725,803	-	-
82-392-002-000-00	Proceed - Fixed Assets	-	-	(2,457,485)		-
	Total Revenue	**295,689**	**2,310,184**	**283,624**	**75,000**	**75,000**
EXPENSES						
82-416-000-300-13	Professional Services	7,225	5,278	11,950	8,000	8,000
82-416-000-300-15	Bank Charges	2	-	34	-	-
82-416-000-430-00	Maintenance	-	-	-	-	-
82-416-000-525-00	Property Taxes	635	3,500	6,662	6,662	7,000
82-416-000-600-02	Kimbrell's Building	-	-	-	-	-
82-416-000-600-03	Harper's Building	-	-	-	-	-
82-416-000-610-00	Tools & Supplies	-	-	-	-	-
82-416-000-700-00	Depreciation	21,690	21,690	35,403	15,000	15,000
82-416-000-801-00	LOC - Principal	30,236	-	-	-	-
82-416-000-802-00	LOC - Interest	25,501	-	-	-	-
82-416-000-804-00	Downtown Incentive Program	110,961	92,604	141,388	167,300	93,500
	Total Expense	**196,250**	**123,071**	**195,437**	**196,962**	**123,500**
SENECA IMPROVEMENT CORP TOTAL		**99,439**	**2,187,113**	**88,186**	**(121,962)**	**(48,500)**