



Town of Havana

FY 2024

Annual Budget

(Draft v.2)

Workshop Date:

8/15/23



To: Havana Town Council

From: Kendrah Wilkerson, Town Manager

Date: August 15, 2023

Re: 2023/2024 Proposed Budget

Summary:

Attached is a draft copy of the proposed budget for the fiscal year 2023/2024. It is provided for your review. **Remember, the first public hearing is scheduled for September 13, 2023, at 6:00 p.m. and the final public hearing is scheduled for September 26, 2023 at 5:30 PM.** In order to pass the millage at 2.50 mils, all council members must be present and all must vote unanimously in favor of passing the millage at that rate.

The FY2023/2024 Budget has been very challenging. Staff have worked diligently in the last twelve months to complete two delinquent audits to ensure there is some baseline history of revenue and expense from which to build this budget. Many unexpected repairs and projects have popped up that have created the need to pivot priorities and spending on the fly. The Town has also navigated considerable turnover in administrative staff, which created the opportunity to review our processes with fresh eyes. As such, we are updating and correcting many processes to ensure we remain compliant with policy and the law. Town staff remain committed to monitoring spending and we are continuously working toward the goal of evaluating spending patterns to eliminate any unnecessary expense.

Over the course of the last year, there have been significant cost increases beyond the town's control relating to insurance, fuel, equipment and operating supplies. While we continue to work on keeping our costs as low as possible, where possible, we must also acknowledge that the Town must have enough funding to cover basic costs to operate.

Millage:

FY2023 Millage is proposed at 2.50 mills. This is an increase of .25 mills over FY2023 rate of 2.25 mills. FY24 Ad Valorem taxes @ 2.500 mils = \$ 239,488, which is an increase of \$51,864. Increased tax revenue will fund much needed pay increases for Havana Police Department along with some equipment replacement.

Special Revenue

You will find included in the special revenue fund's budget scheduled transfers for ARPA in the amount of \$294,087 to cover the list of projects itemized in this budget packet, most of which are capital items.

Capital Outlay

I wish to highlight the following new items below. The comprehensive list of all budgeted Capital Outlay/Infrastructure items are included in the detail of this budget.

- \$10,000 for Generator for Town Hall (this is the 25% Match that grant does not cover)
- \$32,000 – Town Hall Repair & Maintenance (Carpet, Gutters, Paint)
- \$5,000 – Town Hall Computer replacement
- \$4000 – Backhoe Repairs (Seals)
- \$50,472 – Transformer stock replacement
- \$93,950 – Water projects / repairs
- \$2,600 – Gas Temperature Corrector

Water/Sewer

The sewer fund also reflects increase from ch2m for operating our sewer plant that was approved by the Council at the July 2023 meeting. The requested increase is reasonable. Their total annual contract amount will be \$325,000.

Personnel Expense

The proposed employee raises for admin and public works staff are slightly increased over prior year; \$1,700 annually for employees earning less than \$40,000 and \$1,200 annually for those earning \$40,000 or more. This is a \$200 increase for each over prior year increase amounts.

Havana Police Department starting salary is not competitive to recruit and retain Police Officers. This budget includes funding to move the starting salary for Certified Officers to \$43,690, and to adjust other tenured Officers accordingly so as to not create compression based on years of service. The fiscal impact of this increase across the board is \$37,500.

This budget requires employees to contribute \$90.00 per month toward their health insurance which is a \$10 per month increase over last fiscal year. Employees are responsible for 100% of dependent coverage.

I wish to thank you for your contribution to our budgeting process. If you have any questions, please feel free to contact me.

**Town of Havana
Priority List
FY23/24**

Issue: Finance

1. Hire / Properly train Finance Manager
2. Stabilize town finances
3. Correct Audit Findings – last three years
4. Establish written processes / procedures – assign recurring tasks to a position
5. Evaluate rate sufficiency
6. Evaluate three-year budget vs actual

Issue: Town Hall Administration

1. Create job descriptions
2. Create / refine list of duties & responsibilities
3. Reassign/delegate/transfer duties as appropriate
4. Correct training deficiencies
5. Establish evaluation process
6. Review/update policies -> create policy manual
7. Improve information flow (Social Media, Website)

Issue: Infrastructure

1. Storm Drains
2. Lift Stations
3. Ongoing paving projects

Issue: Havana Police Department

1. Establish funding for new facility - no funding in budget / cannot afford it
2. Officer turnover
3. Training
4. Policy Review
5. Evidence Management
6. Chief – Process to hire replacement

Issue: Havana Volunteer Fire Department

1. Increase Stipend
2. Pursue grant funding – part time or day shift firefighter
3. Increase volunteer pool
4. Fire 1 Certification

Ad Valorem Tax Estimate

	Rolled back Rate	Prior Yr Rate New Tax Roll			
AD VALOREM TAXES					
Gross Taxable Value	\$ 95,795,361	\$ 95,795,361	\$ 95,795,361	\$ 95,795,361	\$ 95,795,361
Millage Rate	2.0288	2.25	2.30	2.35	2.40
Divide by 1000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
AD VALOREM TAX REVENUE	\$ 194,350	\$ 215,540	\$ 220,329	\$ 225,119	\$ 229,909

		MAX			
AD VALOREM TAXES					
Gross Taxable Value	\$ 95,795,361	\$ 95,795,361	\$ 95,795,361	\$ 95,795,361	\$ 95,795,361
Millage Rate	2.45	2.50	2.55	2.60	2.65
Divide by 1000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
AD VALOREM TAX REVENUE	\$ 234,699	\$ 239,488	\$ 244,278	\$ 249,068	\$ 253,858

AD VALOREM TAXES					
Taxable Value	\$ 95,795,361	\$ 95,795,361	\$ 95,795,361	\$ 95,795,361	\$ 95,795,361
Millage Rate	2.70	2.75	2.80	2.85	2.90
Divide by 1000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
AD VALOREM TAX REVENUE	\$ 258,647	\$ 263,437	\$ 268,227	\$ 273,017	\$ 277,807

***Budgeted FY23
Ad Valorem Taxes
\$187,624**

***Budgeted FY24
Ad Valorem Taxes
\$239,488**

				Increase over prior
For Reference	FY22 Ad Val	1.85		
Prior Years ->	FY23 Ad Val	2.25	\$ 187,624	
RBR->	FY24 RBR	2.0288	\$ 194,350	\$ 6,726
Current->	FY24	2.25	\$ 215,540	\$ 27,916
	FY24	2.35	\$ 225,119	\$ 37,495
As budgeted	FY24	2.50	\$ 239,488	\$ 51,864
	FY24	2.6	\$ 249,068	\$ 61,444
	FY24	2.7	\$ 258,647	\$ 64,298
	FY24	2.8	\$ 268,227	\$ 80,603
	FY24	2.9	\$ 277,807	\$ 90,183
	FY24	3.0	\$ 287,386	\$ 99,762

Millage Scenarios	\$	100,000	\$	150,000	\$	200,000	\$	250,000	*Assumes no Exemption
Millage @ Current		2.25		2.25		2.25		2.25	
Ad Valorem Taxes	\$	225	\$	337.50	\$	450	\$	563	* Havana's portion
Millage @ 2.35 Mills		2.35		2.35		2.35		2.35	
Ad Valorem Taxes	\$	235	\$	353	\$	470	\$	588	* Havana's portion
Millage @ 2.45 Mills		2.45		2.45		2.45		2.45	
Ad Valorem Taxes	\$	245	\$	368	\$	490	\$	613	* Havana's portion
Millage @ 2.5 Mills		2.50		2.50		2.50		2.50	
Ad Valorem Taxes	\$	250	\$	375	\$	500	\$	625	* Havana's portion
Millage @ 2.6 Mills		2.60		2.60		2.60		2.60	
Ad Valorem Taxes	\$	260	\$	390	\$	520	\$	650	* Havana's portion
Millage @ 2.7 Mills		2.70		2.70		2.70		2.70	
Ad Valorem Taxes	\$	270	\$	405	\$	540	\$	675	* Havana's portion
Millage @ 2.8 Mills		2.80		2.80		2.80		2.80	
Ad Valorem Taxes	\$	280	\$	420	\$	560	\$	700	* Havana's portion
Millage @ 2.9 Mills		2.90		2.90		2.90		2.90	
Ad Valorem Taxes	\$	290	\$	435	\$	580	\$	725	* Havana's portion
Millage @ 3.0 Mills		3.00		3.00		3.00		3.00	
Ad Valorem Taxes	\$	300	\$	450	\$	600	\$	750	* Havana's portion

FY2023

Millage Rates 2022

Taxing Authority	Millage Rate
Gadsden County Board of County Commissioners	9.00000
Gadsden School Board Discretionary	2.24800
Gadsden School Board Required Local Effort	3.26300
NW FL Water Management District	0.02610
City of Quincy	6.40370
City of Chattahoochee	3.00000
Town of Greensboro	5.00000
City of Gretna	4.70300
City of Midway	4.68390
Town of Havana	2.25000

Millage Rates are determined annually by the members of each local governing board, council or commission.

For 2022, the Total Millage Rate for property located in the unincorporated area of the county is 14.5371 . If the property is located within a city or town, add the city or town millage rate to the county total for the total millage.

FY2022

Taxing Authority	Millage Rate
Gadsden County Board of County Commissioners	9.00000
Gadsden School Board Discretionary	2.24800
Gadsden School Board Required Local Effort	3.62600
NW FL Water Management District	0.02940
City of Quincy	5.24700
City of Chattahoochee	0.98550
Town of Greensboro	5.00000
City of Gretna	4.70300
City of Midway	4.68390
Town of Havana	1.85000

GENERAL FUND

GENERAL FUND REVENUE	2021-22 BUDGET	Approved 2022-23 BUDGET	Proposed 2023-2024 BUDGET	187,624.00 INCREASE (DECREASE)
AD VALOREM TAXES (2.50 MILLS)	138,641	187,624	239,448	51,824
GASOLINE TAX	87,697	90,000	95,000	5,000
INFRASTRUCTURE SURTAX	149,570	149,570	175,000	25,430
TELECOMMUNICATIONS FEES/TAX	62,500	62,500	62,500	-
OCCUPATIONAL LICENSES	11,000	10,000	10,000	-
ZONING FEES	3,000	3,000	5,000	2,000
STATE REVENUE SHARING	72,041	75,000	75,000	-
MOBILE HOME LICENSE TAX	1,500	1,500	1,750	250
ALCOHOLIC BEVERAGE LICENSE	1,500	1,500	3,500	2,000
1/2 CENT SALES TAX	83,267	84,756	95,000	10,244
CONTRIBUTIONS-GADSDEN CO.	42,500	49,397	49,397	-
GARBAGE COLLECTION-net	12,500	15,000	15,000	-
CEMETERY FEES	3,000	3,000	4,000	1,000
DOT-HIGHWAY MAINTENANCE	14,152	14,400	15,552	1,152
DOT-HIGHWAY LIGHTING	17,826	17,827	19,478	1,651
DOT-TRAFFIC LIGHT MAINTENANCE	6,750	6,750	7,249	499
JUDGEMENTS & FINES	12,000	12,000	12,000	-
LAW ENFORCEMENT T/F	500	500	500	-
FEDERAL LAW ENF-FORFEITURE	2,500	500	500	-
FIRE SERVICE FEE	-	-	45,480	45,480
BASKETBALL/RECREATION FEES	2,000	500	-	(500)
INTEREST EARNINGS	12,000	12,000	12,000	-
CONNECTION FEES	10,000	10,000	10,000	-
PENALTIES	60,000	60,000	49,000	(11,000)
MISCELLANEOUS REVENUES	20,000	20,000	20,000	-
TOTAL REVENUE BEFORE TRANSFERS	826,444	887,324	1,022,354	135,030
TRANSFER FROM WATER		59,400	-	(59,400)
TRANSFER FROM ELECTRIC	740,000	530,000	610,000	80,000
TRANSFER FROM GAS	40,000	-	-	-
TRANSFER FROM SPECIAL REVENUE		228,400	120,065	(108,335)
TOTAL GENERAL FUND REVENUE	1,606,444	1,705,124	1,752,420	47,295

EXPENDITURES: ADMINISTRATION	2021-22 BUDGET	Approved 2022-23 BUDGET	PROPOSED 2023-2024 BUDGET	INCREASE (DECREASE)
REGULAR SALARIES	20,862	20,956	16,482	(4,474)
OVERTIME	-	-	550	
FICA TAXES	1,596	1,221	1,091	(130)
RETIREMENT CONTRIBUTIONS	3,361	3,486	4,580	1,094
HEALTH INSURANCE	3,720	806	2,209	1,403
WORKERS' COMPENSATION	240	240	810	570
PROFESSIONAL SERVICES	4,000	4,000	4,000	-
PLANNING & ZONING	4,000	4,000	5,500	1,500
AUDITING	1,100	3,000	3,900	900
OTHER CONTRACTURAL SERV	2,000	3,000	4,000	1,000
ELECTION SERVICES	1,500	1,500	2,200	700
TRAVEL	5,000	2,000	2,000	-
TRAVEL - COUNCIL	-	-	-	-
TRAINING	2,000	2,000	3,000	1,000
TRAINING - COUNCIL	-	-	-	-
COMMUNICATION SERVICES	3,000	3,000	3,000	-
POSTAGE/FREIGHT	571	571	1,500	929
UTILITY SERVICES	5,000	5,000	5,500	500
INSURANCE	8,720	8,720	14,600	5,880
REPAIR/MAINTENANCE	2,500	5,000	7,000	2,000
ADVERTISING	700	1,000	5,000	4,000
MISCELLANEOUS	1,000	1,000	3,000	2,000
COMMUNITY REDEVELOPMENT TRUST	3,630	4,122	6,000	1,878
OFFICE SUPPLIES	3,500	3,532	3,500	(32)
MEMBERSHIPS/SUBSCRIPTIONS	5,000	5,000	6,500	1,500
CAPITAL OUTLAY	5,000	29,500	47,000	17,500
TOTAL ADMINISTRATION EXPENDITURES	88,000	112,654	152,922	39,718

	2021-22 BUDGET	Adopted 2022-23 BUDGET	Proposed 2022-24 BUDGET	INCREASE (DECREASE)
EXPENDITURES: POLICE				
REGULAR SALARIES	580,797	639,966	634,109	(5,857)
OVERTIME SALARIES	20,000	20,000	15,000	(5,000)
FICA TAXES	45,961	48,957	48,509	(448)
RETIREMENT CONTRIBUTIONS	155,546	145,041	175,444	30,404
HEALTH INSURANCE	77,195	88,089	81,177	(6,913)
WORKERS' COMPENSATION	10,980	10,980	21,400	10,420
PROFESSIONAL SERVICES	3,000	3,000	3,000	-
AUDITING	6,800	6,800	3,900	(2,900)
OTHER CONTRACTURAL SERV	3,800	3,800	2,500	(1,300)
OTHER CONTRACTURAL SERV-DOGS	1,000	2,000	-	(2,000)
TRAINING	5,000	1,000	1,000	-
COMMUNICATION SERVICES	5,000	5,000	5,000	-
POSTAGE/FREIGHT	500	500	200	(300)
UTILITY SERVICES	5,500	5,500	5,500	-
INSURANCE	15,662	15,662	11,471	(4,191)
REPAIR/MAINTENANCE	10,000	9,500	9,500	-
VEHICLE EXPENSE	35,000	31,200	15,000	(16,200)
ADVERTISING	200	200	200	-
MISCELLANEOUS	1,500	1,500	1,500	-
LAW ENFORCEMENT T/F	-	-	-	-
OFFICE SUPPLIES	2,500	2,500	2,500	-
LAW ENFORCEMENT SUPPLIES	5,000	5,000	5,000	-
UNIFORMS	4,500	4,500	4,500	-
MEMBERSHIPS/SUBSCRIPTIONS	250	250	250	-
CAPITAL OUTLAY - FLEET LEASE		40,295	50,565	10,270
CAPITAL OUTLAY	66,218	17,600	3,500	(14,100)
TOTAL POLICE EXPENDITURES	1,061,909	1,108,841	1,100,726	(8,115)

	2021-22 BUDGET	Adopted 2022-23 BUDGET	Proposed 2023-24 BUDGET	INCREASE (DECREASE)
EXPENDITURES: FIRE				
REGULAR SALARIES	31,641	6,503	7,230	726
OVERTIME SALARIES	2,373	2,000	2,000	-
SPECIAL PAY	9,000	9,000	36,000	27,000
FICA TAXES	2,602	435	553	118
RETIREMENT CONTRIBUTIONS	5,054	1,648	1,749	101
HEALTH INSURANCE	7,144	576	916	341
WORKERS' COMPENSATION	1,835	1,835	1,986	151
PROFESSIONAL SERVICES	-	-	-	-
AUDITING	800	800	1,170	370
TRAINING	1,000	1,000	2,750	1,750
COMMUNICATION SERVICES	1,500	1,500	1,500	-
POSTAGE/FREIGHT	-	-	100	100
UTILITY SERVICES	805	805	1,100	295
INSURANCE	6,852	6,852	8,331	1,479
REPAIR/MAINTENANCE	2,000	2,000	4,000	2,000
VEHICLE EXPENSE	3,000	3,000	4,000	1,000
MISCELLANEOUS	400	400	2,000	1,600
OPERATING SUPPLIES	3,500	3,500	4,000	500
UNIFORMS	1,000	1,000	5,000	4,000
CAPITAL OUTLAY	5,000	20,000	5,000	(15,000)
TOTAL FIRE EXPENDITURES	85,506	62,854	89,385	26,531

EXPENDITURES: STREETS	2021-22 BUDGET	Adopted 2022-23 BUDGET	PROPOSED 2023-24 BUDGET	INCREASE (DECREASE)
REGULAR SALARIES	101,000	154,724	143,440	(11,283)
OVERTIME SALARIES	500	2,000	2,000	-
FICA TAXES	7,765	11,836	10,973	(863)
RETIREMENT CONTRIBUTIONS	14,023	30,587	24,516	(6,072)
HEALTH INSURANCE	25,803	34,941	34,295	(646)
WORKERS' COMPENSATION	5,806	5,810	5,159	(651)
PROFESSIONAL SERVICES		5,000	3,500	(1,500)
AUDITING	2,000	2,000	1,000	(1,000)
OTHER CONTRACTURAL SERVICES	7,000	7,000	5,000	(2,000)
OTHER CONTRACTURAL SERVICES - STREET SWEEPING	12,400			
COMMUNICATION SERVICES	1,200	1,200	1,200	-
UTILITY SERVICES	61,000	61,000	75,000	14,000
INSURANCE	2,581	2,595	11,054	8,459
REPAIR/MAINTENANCE	12,000	17,000	17,000	-
VEHICLE EXPENSE	10,000	10,000	12,000	2,000
MISCELLANEOUS	500	1,000	4,000	3,000
OPERATING SUPPLIES	6,500	6,500	6,900	400
UNIFORMS	550	550	550	-
ROAD MATERIALS/SUPPLIES	1,500	1,500	1,500	-
INFRASTRUCTURE SURTAX	20,000	20,000	10,000	(10,000)
CAPITAL OUTLAY	-	4,000	4,000	-
TOTAL STREETS EXPENDITURES	292,128	379,244	373,088	(6,156)

EXPENDITURES: RECREATION	2021-22 BUDGET	Adopted 2022-23 BUDGET	Proposed 2023-2024 BUDGET	INCREASE (DECREASE)
WORKERS' COMPENSATION	-	-	575	575
PROFESSIONAL SERVICES	1,250	1,250	1,000	(250)
AUDITING	600	600		(600)
OTHER CONTRACTURAL SERVICES	1,000	1,000	1,000	-
COMMUNICATION SERVICES	250	250	250	-
UTILITY SERVICES	3,196	3,196	5,000	1,804
INSURANCE	3,035	3,035	1,475	(1,560)
REPAIR/MAINTENANCE	1,500	5,000	5,000	-
VEHICLE EXPENSE	250	-	-	-
MISCELLANEOUS	100	500	500	-
OPERATING SUPPLIES	1,500	1,500	1,500	-
UNIFORMS	20	-	-	-
CAPITAL OUTLAY	30,000	10,000	10,000	-
COMMUNITY APPRECIATION EVENT	3,000	-	-	-
SUMMER YOUTH DONATION	1,500	-	-	-
TOTAL RECREATION EXPENDITURES	47,201	26,331	26,300	(31)

	2021-22 BUDGET	Approved 2022-23 BUDGET	Proposed 2023-2024 BUDGET	INCREASE (DECREASE)
EXPENDITURES: MEDICAL CENTER				
PROFESSIONAL SERVICES	13,200	13,200	5,000	(8,200)
REPAIRS/MAINTENANCE	2,000	2,000	5,000	3,000
CAPITAL OUTLAY				-
TOTAL MEDICAL CENTER EXPENDITURES	15,200	15,200	10,000	(5,200)

	2021-22 BUDGET	Approved 2022-23 BUDGET	Proposed 2023-2024 BUDGET	INCREASE (DECREASE)
EXPENDITURES: OTHER USES / DONATIONS				
DOWN TOWN IMPROVEMENT COMM.				-
COLUMBARIUM				-
HAVANA COMMUNITY DEVELOPMENT CORP	5,000	-		-
HAVANA MERCHANTS				-
SENIOR CITIZENS DONATION	2,500	-		-
RESERVE FOR CONTINGENCIES				-
HAVANA SPAIN	5,000	-		-
HAVANA MAINSTREET GRANT	4,000			-
TRANSFER TO SPECIAL REVENUE				-
TOTAL DONATION EXPENDITURES	16,500	-	-	-

GENERAL FUND - REVENUE	1,606,444	1,705,124	1,752,420	47,295
GENERAL FUND - EXPENSE	1,606,444	1,705,124	1,752,420	47,296
NET REVENUE OVER EXPENSE		0	(0)	

SPECIAL REVENUE FUND

	2021-22 BUDGET	Approved 2022-23 BUDGET	Proposed 2023-2024 BUDGET	INCREASE (DECREASE)
SPECIAL REVENUE FUND: REVENUE				
CDBG REVOLVING LOAN FUND	277,000	277,000	277,000	-
CDBG GRANT	650,000	650,000	650,000	-
CDBG HAZARD MITIGATION GRANT (Applied for funding)	-	817,239	817,239	-
TRANSFER FROM GENERAL FUND	-	-	-	-
MISC REVENUE	-	-	-	-
FDOT MSCOP RESURFACING	162,000	214,409	214,409	-
FRDAP PARK FUNDS	50,000	50,000	50,000	-
FDEO RIF FUNDS (DOWNTOWN)	75,000	75,000	75,000	-
FDEM HMGP GRANT (GENERATORS)	110,000	110,000	110,000	-
FDEO HMGP GRANT 25% MATCH	37,000	37,000	37,000	-
FDEO RESILIENCY GRANT (applied for \$70k funding)	-	-	70,000	70,000
DEO - SUBSTATION REPAIRS	-	-	250,000	250,000
ARPA FUNDS	427,729	806,955	297,983	(508,972)
INTEREST INCOME	-	-	-	-
AD VALOREM TAXES	22,000	22,000	22,000	-
TOTAL SPECIAL REVENUE- REVENUE	1,810,729	3,059,603	2,870,631	(188,972)
SPECIAL REVENUE FUND: EXPENDITURES				
	2021-22 BUDGET	PROPOSED 2022-23 BUDGET	Proposed 2023-2024 BUDGET	INCREASE (DECREASE)
DOWN TOWN IMP COMMITTEE	2,000	-	-	-
DOWNTOWN INFRASTRUCTURE IMPROVEMENTS	5,000	22,000	22,000	-
FAÇADE IMPROVEMENTS	5,000	-	-	-
HAVANA MAINSTREET	5,000	-	-	-
HAVANA HISTORICAL SOCIETY	5,000	-	-	-
FDOT MSCOP RESURFACING	162,000	214,409	214,409	-
FRDAP PARK FUNDS	50,000	50,000	50,000	-
FDEO RIF FUNDS (DOWNTOWN)	75,000	75,000	75,000	-
FDEM HMGP GRANT (GENERATORS)	110,000	110,000	110,000	-
FDEO HMGP GRANT 25% MATCH	37,000	37,000	37,000	-
ARPA FUNDS	427,729	365,555	3,896	(361,659)
OTHER GRANTS	-	-	-	-
PROGRAM INCOME	277,000	277,000	277,000	-
VULNERABILITY ASSESSMENT (Applied for \$70k)	-	-	70,000	70,000
STORM DRAIN REPAIRS	-	817,239	817,239	-
DEO - SUBSTATION REPAIRS	-	-	250,000	250,000
CDBG FY23 LIFT STATION CONSTRUCTION	650,000	650,000	650,000	-
ARPA FUND PROJECTS	-	-	-	-
TRANSFER TO GENERAL FUND	-	228,400	120,065	(108,335)
TRANSFER TO WATER FUND	-	-	118,950	118,950
TRANSFER TO ELECTRIC FUND	-	163,000	50,472	(112,528)
TRANSFER TO GAS FUND	-	50,000	4,600	(45,400)
TRANSFER TO SEWER FUND	-	-	-	-
TOTAL SPECIAL REVENUE EXPENDITURES	1,810,729	3,059,603	2,870,631	(188,972)
SPECIAL REVENUE FUND - REVENUE		3,059,603	2,870,631	
SPECIAL REVENUE FUND - EXPENSE		3,059,603	2,870,631	
NET REVENUE OVER EXPENSE		-	-	

FIRE PENSION FUND

FIRE PENSION FUND: REVENUE	2021-22 BUDGET	PROPOSED 2022-23 BUDGET	Proposed 2023-2024 BUDGET	INCREASE (DECREASE)
STATE OF FLORIDA	5,000	5,000	12,000	7,000
TOTAL REVENUE	5,000	5,000	12,000	7,000
FIRE PENSION FUND: EXPENSE				
ACTUARY FEES	-	-	7,000	7,000
ADMINISTRATION	5,000	5,000	5,000	-
TOTAL EXPENDITURES	5,000	5,000	12,000	7,000

TOTAL FIRE PENSION FUND - REVENUE	5,000	12,000
TOTAL FIRE PENSION FUND - EXPENSE	5,000	12,000
NET REVENUE / EXPENSE	-	-

ENTERPRISE FUNDS

WATER FUND

	2021-22 BUDGET	Approved 2022-23 BUDGET	Proposed 2023-2024 BUDGET	INCREASE (DECREASE)
WATER FUND: REVENUE				
WATER SALES	480,000	485,000	515,000	30,000
TAP FEES	5,000	5,000	5,000	-
MISCELLANEOUS REVENUE	3,000	3,000	3,000	-
INTEREST EARNINGS	3,000	3,000	3,000	-
WATER TANK LEASE-MAY NURSERY	1,200	1,200	1,200	-
WATER TANK LEASE-AT&T	18,500	18,500	18,500	-
WATER TANK LEASE-T-MOBILE	27,476	27,476	28,000	524
TRANSFER FROM SPECIAL REVENUE-ARPA			118,950	118,950
TOTAL WATER REVENUE	538,176	543,176	692,650	149,474
WATER FUND: EXPENSE				
REGULAR SALARIES	206,459	172,038	190,193	18,154
OVERTIME SALARIES	5,000	5,000	5,000	-
FICA TAXES	16,177	13,161	14,550	1,389
RETIREMENT CONTRIBUTIONS	33,500	33,574	43,162	9,588
HEALTH INSURANCE	33,113	20,150	30,787	10,637
WORKERS' COMPENSATION	4,542	4,545	3,690	(856)
PROFESSIONAL SERVICES	28,000	28,000	15,000	(13,000)
AUDITING	2,635	2,635	8,500	5,865
OTHER CONTRACTUAL SERV	30,000	30,000	36,000	6,000
TRAINING	1,181	1,258	1,300	42
COMMUNICATION SERVICES	4,000	4,000	4,000	-
POSTAGE/FREIGHT	3,800	3,800	4,800	1,000
UTILITY SERVICES	12,000	12,000	25,000	13,000
INSURANCE	10,000	10,000	47,474	37,474
REPAIR/MAINTENANCE	10,000	13,000	20,000	7,000
VEHICLE EXPENSE	15,000	15,000	8,000	(7,000)
MISCELLANEOUS	3,000	3,000	5,000	2,000
OPERATING SUPPLIES	10,000	10,000	12,368	2,368
UNIFORMS	6,000	6,000	3,000	(3,000)
LABORATORY FEES	6,000	6,000	4,000	(2,000)
MEMBERSHIPS/SUBSCRIPTIONS	8,000	5,000	3,000	(2,000)
CAPITAL OUTLAY	2,800	19,746	93,950	74,204
CAPITAL OUTLAY - VEHICLE LEASE / PURCHASE	-	-	25,000	25,000
FDEP LOAN PAYMENT + INTEREST (200521)	41,969	41,969	46,878	4,909
RESERVE FOR CONTINGENCIES			-	-
TRANSFER TO SPECIAL REV FUND	-	-		-
TRANSFER TO GENERAL FUND	-	59,400.00		(59,400)
TRANSFER TO SEWER FUND	42,000.00	21,800.00	40,000.00	18,200
TOTAL WATER EXPENSE	538,176	543,176	692,650	149,474
WATER FUND - REVENUE		543,176	692,650	
WATER FUND - EXPENSE		543,176	692,650	
NET REVENUE OVER EXPENSE		0	0	

ELECTRIC FUND

ELECTRIC FUND: REVENUE	2021-22 BUDGET	Approved 2022-23 BUDGET	Proposed 2023-2024 BUDGET	INCREASE (DECREASE)
GROSS RECEIPTS TAX				
ELECTRIC SALES	2,932,278	3,497,928	3,550,000	52,072
TAP FEES	4,000	4,000	5,000	1,000
MISCELLANEOUS REVENUE	25,000	25,000	10,000	(15,000)
INTEREST EARNINGS	15,000	15,000	14,000	(1,000)
TRANSFER IN FROM SPECIAL REVENUE		163,000	50,472	(112,528)
FUND BALANCE				-
TOTAL ELECTRIC FUND REVENUE	2,976,278	3,704,928	3,629,472	(75,456)
ELECTRIC FUND: EXPENSE				
REGULAR SALARIES	267,889	209,039	288,457	79,418
OVERTIME SALARIES	4,500	5,000	5,000	-
FICA TAXES	20,876	15,991	22,067	6,076
RETIREMENT CONTRIBUTIONS	48,829	52,036	73,348	21,312
HEALTH INSURANCE	32,253	10,244	34,891	24,648
WORKERS' COMPENSATION	2,587	2,587	1,973	(614)
PROFESSIONAL SERVICES	2,000	2,000	2,000	-
AUDITING	9,000	9,000	16,500	7,500
OTHER CONTRACTURAL SERV	1,500	1,500	1,500	-
TRAVEL	-	1,000	1,000	-
TRAINING	1,500	3,500	4,500	1,000
COMMUNICATION SERVICES	3,300	3,300	3,300	-
POSTAGE/FREIGHT	3,000	3,000	7,000	4,000
UTILITY SERVICES	3,500	3,500	3,500	-
INSURANCE	10,193	10,193	35,767	25,574
REPAIR/MAINTENANCE	15,015	15,015	17,000	1,985
VEHICLE EXPENSE	4,800	4,800	13,000	8,200
MISCELLANEOUS	3,500	3,550	8,000	4,450
PSC REGULATORY FEE	900	900	897	(3)
OPERATING SUPPLIES	17,000	15,000	29,400	14,400
UNIFORMS	2,500	5,000	4,000	(1,000)
PURCHASES	1,450,000	2,481,684	2,000,000	(481,684)
MEMBERSHIPS/SUBSCRIPTIONS	5,000	8,836	6,000	(2,836)
CAPITAL OUTLAY	169,358	177,603	88,472	(89,131)
RESERVE FOR CONTINGENCIES	40,000	30,000	15,000	(15,000)
GROSS RECEIPT TAX	-	-	-	-
BAD DEBT	-	-	-	-
TRANSFER TO FUND BALANCE	-	-	279,900	279,900
TRANSFER TO SEWER	107,278	90,650	47,000	(43,650)
TRANSFER TO RATE STAB. FUND	10,000	10,000	10,000	-
TRANSFER TO GENERAL FUND	740,000	530,000	610,000	80,000
TOTAL ELECTRIC FUND EXPENSES	2,976,278	3,704,928	3,629,472	(75,455)
ELECTRIC FUND - REVENUE		3,704,928	3,629,472	
ELECTRIC FUND - EXPENSE		3,704,928	3,629,472	
NET REVENUE OVER EXPENSE		0	(0)	

GAS FUND

GAS FUND: REVENUE	2021-22 BUDGET	Approved 2022-23 BUDGET	Proposed 2023-2024 BUDGET	INCREASE (DECREASE)
GROSS RECEIPTS TAX				-
GAS SALES	301,000	336,500	357,000	20,500
TAP FEES		5,000	5,000	-
MISCELLANEOUS REVENUE		23,000	4,000	(19,000)
INTEREST EARNINGS	4,000	4,000	4,000	-
TRANSFER FROM SPECIAL REVENUE		50,000	4,600	(45,400)
LOAD FACTOR IMPROVEMENT PROGRAM			35,000	35,000
FUND BALANCE				-
TOTAL GAS REVENUE	305,000	418,500	409,600	(8,900)
GAS FUND: EXPENSE				
REGULAR SALARIES	82,263	130,678	93,939	(36,739)
OVERTIME SALARIES	1,000	3,000	1,000	(2,000)
FICA TAXES	6,293	9,997	7,186	(2,811)
RETIREMENT CONTRIBUTIONS	15,511	20,924	21,210	286
HEALTH INSURANCE	11,447	13,491	14,875	1,384
WORKERS' COMPENSATION	1,293	1,293	1,409	116
PROFESSIONAL SERVICES	-	-	-	-
AUDITING	2,000	2,000	3,200	1,200
OTHER CONTRACTURAL SERV	8,000	25,500	22,000	(3,500)
TRAINING	1,000	1,000	761	(239)
COMMUNICATION SERVICES	500	500	100	(400)
POSTAGE/FREIGHT	1,300	1,300	1,500	200
UTILITY SERVICES	600	600	600	-
INSURANCE	17,707	17,707	25,386	7,679
REPAIR/MAINTENANCE	4,000	4,000	7,500	3,500
VEHICLE EXPENSE	3,000	3,000	1,750	(1,250)
MISCELLANEOUS	500	500	500	-
PSC REGULATORY FEE			100	100
OPERATING SUPPLIES	8,367	8,526	10,500	1,974
UNIFORMS	175	1,000	1,000	-
PURCHASES	97,044	165,000	185,000	20,000
MEMBERSHIPS/SUBSCRIPTIONS	500	500	500	-
CAPITAL OUTLAY	1,000	1,000	2,600	1,600
TWIN PONDS LOAN PYMT		5,484	5,484	-
RESERVE FOR CONTINGENCIES			-	-
BAD DEBTS	1,500	1,500	1,500	-
GROSS RECEIPTS TAX				-
TRANSFER TO GENERAL FUND	40,000	-		-
TOTAL GAS EXPENSE	305,000	418,500	409,600	(8,900)

GAS FUND - REVENUES	418,500	409,600
GAS FUND - EXPENSE	418,500	409,600
NET REVENUE OVER EXPENSE	0	0

SEWER FUND

	2021-22 BUDGET	Adopted 2022-23 BUDGET	Proposed 2023-2024 BUDGET	INCREASE (DECREASE)
SEWER FUND: REVENUE				
SEWER SALES	392,000	405,000	435,000	30,000
TAP FEES	500	500	3,000	2,500
MISCELLANEOUS REVENUE				-
INTEREST EARNINGS	(500)	-		-
FDEP LOAN/GRANT				-
FUND BALANCE (USE OF RESERVES)				-
TRANSFER FROM WATER	42,000	21,800	40,000	18,200
TRANSFER FROM ELECTRIC	107,278	90,650	47,000	(43,650)
TRANSFER FROM SR - ARPA			-	-
TOTAL SEWER FUND REVENUE	541,278	517,950	525,000	7,050
SEWER FUND: EXPENSES				
REGULAR SALARIES	48,534	28,847	18,546	(10,301)
OVERTIME SALARIES	500	500	500	-
FICA TAXES	3,752	2,180	1,419	(762)
RETIREMENT CONTRIBUTIONS	5,897	5,583	4,688	(895)
HEALTH INSURANCE	8,706	1,867	3,261	1,393
WORKERS' COMPENSATIONS	1,113	1,120	-	(1,120)
PROFESSIONAL SERVICES	29,715	15,000	-	(15,000)
AUDITING	1,300	1,300	2,000	700
OTHER CONTRACTURAL SERVICES	281,285	302,863	325,000	22,137
TRAINING	250	250	250	-
COMMUNICATION SERVICES	1,000	1,000	500	(500)
POSTAGE/FREIGHT	1,500	1,500	1,500	-
UTILITY SERVICES	2,421	2,428	2,428	(0)
SPRAYFIELD LEASE	30,500	30,500	32,000	1,500
INSURANCE	5,500	5,500	16,675	11,175
REPAIR/MAINTENANCE	4,000	4,000	4,000	-
VEHICLE EXPENSE	400	1,000	1,100	100
MISCELLANEOUS	500	500	532	32
OPERATING SUPPLIES	1,000	1,500	2,000	500
UNIFORMS	100	100	100	-
CAPITAL OUTLAY	4,640	2,000	-	(2,000)
FDEP LOAN PAYMENTS	52,025	52,071	52,071	0
1988 SINKING FUND-INTEREST	-	-	90	90
1999 SINKING FUND-INTEREST	55,140	55,140	55,140	-
BAD DEBT	1,500	1,200	1,200	-
RESERVE FOR CONTINGENCIES				-
TOTAL SEWER EXPENSE	541,278	517,950	525,000	7,050
SEWER FUND - REVENUES		517,950	525,000	
SEWER FUND - EXPENSE		517,950	525,000	
NET REVENUE OVER EXPENSE		(0)	0	

BUDGET SUMMARY

	2021-22	Approved 2022-23	Proposed 2023-2024	
GENERAL OPERATING				
REVENUE	1,606,444	1,705,124	1,752,420	
EXPENSE - TOTAL	1,606,444	1,705,124	1,752,420	
EXPENSE - ADMIN	88,000	112,655	152,922	
EXPENSE - POLICE	1,061,909	1,108,841	1,100,726	
EXPENSE - FIRE	85,506	62,854	89,385	
EXPENSE - STREETS/DRAINAGE	292,128	379,244	373,088	
EXPENSE - RECREATION	47,201	26,331	26,300	
EXPENSE - MEDICAL CENTER	15,200	15,200	10,000	
EXPENSE - OTHER USES / DONATIONS	16,500	-	-	
NET REVENUE/EXPENSE	-	0	(0)	
SPECIAL REVENUE				
REVENUE	1,810,729	3,059,603	2,870,631	
EXPENSE	1,810,729	3,059,603	2,870,631	
NET REVENUE/EXPENSE	-	-	-	
FIRE PENSION FUND				
REVENUE	5,000	5,000	12,000	
EXPENSE	5,000	5,000	12,000	
NET REVENUE/EXPENSE	-	-	-	
ENTERPRISE FUNDS				
WATER REVENUE	538,176	543,176	692,650	
ELECTRIC REVENUE	2,976,278	3,704,928	3,629,472	
GAS REVENUE	305,000	418,500	409,600	
SEWER REVENUE	541,278	517,950	525,000	
TOTAL ENTERPRISE REVENUE	4,360,732	5,184,554	5,256,722	
WATER EXPENSE	538,176	543,176	692,650	
ELECTRIC EXPENSE	2,976,278	3,704,928	3,629,472	
GAS EXPENSE	305,000	418,500	409,600	
SEWER EXPENSE	541,278	517,950	525,000	
TOTAL ENTERPRISE EXPENSE	4,360,732	5,184,554	5,256,722	
ENTERPRISE FUND TOTAL REVENUE	4,360,732	5,184,554	5,256,722	
ENTERPRISE FUND TOTAL EXPENSE	4,360,732	5,184,554	5,256,722	
NET REVENUE/EXPENSE	-	0	0	
TOTAL REVENUE	7,782,905	9,954,281	9,891,772	-0.63%
TOTAL EXPENSE	6,176,461	9,954,279	9,891,772	-0.63%
FY2023-2024 NET PROFIT/LOSS		0	0	

ARPA

FY23	Item	(+)	(-)	Balance
FY22	Initial Deposit	\$427,729.00		\$427,729.00
FY22	Lift Station Loan Collat.		\$ 47,003.00	\$380,726.00
FY22	Town Hall covid deep clean		\$ 1,506.96	\$379,219.04
FY22	Final Deposit	\$427,729.00		\$806,948.04
FY23	Med Center AC Replace		\$ 7,936.73	\$799,011.31
FY23	Transfer - Rev Loss		\$ 156,000.00	\$643,011.31
FY23	Transformer		\$ 17,972.00	\$625,039.31
FY23	Transformer		\$ 21,443.00	\$603,596.31
FY23	HPD Radios		\$ 17,903.39	\$585,692.92
FY23	Transformer		\$ 4,600.00	\$581,092.92
FY23	Fire Extrication Tool		\$ 17,265.00	\$563,827.92
FY23	8th Avenue Street Drain Repair		\$ 32,000.00	\$531,827.92
FY23	Well 1 - Repairs		\$ 61,345.00	\$470,482.92
FY23	Town Hall Roof		\$ 33,000.00	\$437,482.92
FY23	Meter Reading Vehicle		\$ 6,500.00	\$430,982.92
FY23	Server Replacement		\$ 22,000.00	\$408,982.92
FY23	PD Vehicle - balance from grant		\$ 13,000.00	\$395,982.92
FY23	Tree Trimming		\$ 98,000.00	\$297,982.92
				\$297,982.92

FY24	Item	(+)	(-)	Balance
FY24	Starting Balance	\$297,982.92		\$297,982.92
FY24	Generator - Town Hall		\$ 10,000.00	\$287,982.92
FY24	Repairs - Town Hall - Carpet		\$ 23,000.00	\$264,982.92
FY24	Repairs - Town Hall - Gutter Replacement		\$ 7,000.00	\$257,982.92
FY24	Repairs - Town Hall - Paint		\$ 2,000.00	\$255,982.92
FY24	Computer Replacement		\$ 5,000.00	\$250,982.92
FY24	HPD Vehicle Leases		\$ 50,565.12	\$200,417.80
FY24	HPD - Vehicle Laser		\$ 3,500.00	\$196,917.80
FY24	Fire Truck Capital Outlay		\$ 5,000.00	\$191,917.80
FY24	Backhoe Seals		\$ 4,000.00	\$187,917.80
FY24	Park Restrooms		\$ 10,000.00	\$177,917.80
FY24	SCADA Radio System		\$ 18,950.00	\$158,967.80
FY24	Well 2 Pump / Shaft Repairs		\$ 45,000.00	\$113,967.80
FY24	Well 2 & 3 - Roof Repairs		\$ 20,000.00	\$ 93,967.80
FY24	Well 5 High Service Pump Repairs		\$ 10,000.00	\$ 83,967.80
FY24	2023 Truck Purchase 1/2		\$ 25,000.00	\$ 58,967.80
FY24	Transformer - Residential Restock		\$ 6,000.00	\$ 52,967.80
FY24	3-Phase Transformer		\$ 17,972.00	\$ 34,995.80
FY24	Single Phase - Transformers (Stock) - OH x 2		\$ 8,000.00	\$ 26,995.80
FY24	Single Phase - Transformers (Stock) - Pad x 1		\$ 8,500.00	\$ 18,495.80
FY24	Single Phase - Transformer (Stock / Pad 50kva) x 1		\$ 10,000.00	\$ 8,495.80
FY24	Temperature Corrector - Havana Heights		\$ 2,600.00	\$ 5,895.80
FY24	Gas Meter Restock (Not Asset)		\$ 2,000.00	\$ 3,895.80
				\$ 3,895.80
				\$ 3,895.80

TOWN OF HAVANA
FY2024
Capital Outlay and Infrastructure

	CAPITAL OUTLAY	INFRASTRUCTURE
ADMINISTRATION		
Generator - Town Hall	10,000.00	-
Repairs - Town Hall - Carpet		23,000.00
Repairs - Town Hall - Gutter Replacement		7,000.00
Repairs - Town Hall - Paint		2,000.00
Computer Replacement	5,000.00	
Total	15,000.00	32,000.00
POLICE		
2020 Interceptor 4th Year Finance	10,524.00	-
2020 Supervisor Truck 4th Yr Finance	6,250.00	
2021 Supervisor Truck 4th Yr Finance	6,250.00	
2021 Dodge Charger 3r Year Finance	7,000.00	
2022 Dodge Charger -2nd Year Finance	10,270.56	
2022 Dodge Charger -2nd Year Finance	10,270.56	
Vehicle Laser	3,500.00	
Total	54,065.12	-
FIRE		
Miscellaneous Fire Outlay	5,000.00	-
Total	5,000.00	-
STREETS / DRAINAGE		
Backhoe Seals	4,000.00	-
Total	4,000.00	0.00
RECREATION		
Bathrooms/ Community Park	0	10,000.00
Total	0	10,000.00
WATER		
SCADA Radio System	-	18,950.00
Well 2 Pump / Shaft Repairs		45,000.00
Well 2 & 3 - Roof Repairs		20,000.00
Well 5 High Service Pump Repairs		10,000.00
2023 Truck Purchase 1/2	25,000.00	-
Total	25,000.00	93,950.00
ELECTRIC		
Transformer - Residential Restock	6,000.00	-
3-Phase Transformer	17,972.00	-
Single Phase - Transformers (Stock) - OH x 2	8,000.00	
Single Phase - Transformers (Stock) - Pad x 1	8,500.00	
Single Phase - Transformer (Stock / Pad 50kva) x 1	10,000.00	
Electric / Gas Truck - 1/2*	35,500.00	
Painting Transformers at Substation		33,000.00
Hydraulic Pole Saw	2,500.00	
Total	88,472.00	33,000.00
GAS		
Temperature Corrector - Havana Heights	2,600.00	
Miscellaneous Gas Outlay	-	-
Total	2,600.00	-
SEWER		
Sprayfield Field 5D Riser Line Clearing	-	-
Total	-	-
Subtotal	194,137.12	168,950.00
Capital Outlay / Infrastructure Total	\$ 363,087.12	

**TOWN OF HAVANA
FY2024
DEBT SERVICE**

	ANNUAL INSTALLMENT
WASTEWATER (SEWER)	
USDA SEWER BOND PAYMENT	55,140.00
(2014) FDEP STATE REVOLVING FUND PAYMENT	3,553.00
(2021) FDEP STATE REVOLVING FUND PAYMENT	<u>48,517.58</u>
	107,210.58
 DRINKING WATER	
(2014) FDEP STATE REVOLVING FUND PAYMENT	4,607.00
(2017) FDEP STATE REVOLVING FUND PAYMENT	89.00
(2018) FDEP STATE REVOLVING FUND PAYMENT	<u>37,273.00</u>
	41,969.00
 GAS	
(2022) MUNICIPAL GAS ASSOC. OF GEORGIA	5,484.00
TOTAL DEBT SERVICE	<u><u>154,663.58</u></u>