



# **FY2025 - 2026**

## **Budget**

### **for the**

# **Town of Havana**

Kendrah Wilkerson  
Town Manager, Havana



## **Town Manager's Budget Message**

Dear Honorable Mayor and Members of the Town Council:

In accordance with the Town of Havana Charter, the Code of Ordinances, and the laws of the State of Florida, it is my pleasure to present the Town of Havana's Operating and Capital Budget for Fiscal Year (FY) 2026, beginning October 1, 2025 and ending September 30, 2026.

The FY2026 budget continues to address the administration's financial goals and expectations to meet anticipated ongoing revenue shortfalls, trim unnecessary expense, replenish depleted inventory, and to correct aging fleet and other capital equipment issues. This budget also includes fundraiser dollars to make repairs to our medical facility and furnish our public safety complex.

During FY2025, the Town made great progress in fixing infrastructure, replenishing transformer stock, making repairs to Town Hall, replacing the Ground Storage Tank lining, replacing the flatbed truck and repairing both fire trucks.

The Town has also continued our mission from the prior years in which our leadership focused on stabilizing finances, evaluating rates and fees, and monitoring contracts with the goal of eliminating unnecessary spending. Our focus and goals have consistently been to provide great service at the lowest cost to our residents and we are continuously focusing on that goal as we evaluate processes and fees for service.

In FY2026, Havana will stay the course of continuing to make repairs to infrastructure while evaluating our business model to ensure we can focus on future financial health. Town of Havana's Mayor and Council's continued support and guidance greatly attribute to the long-term success of Havana.

I look forward to another year of partnership and success with the goal of making FY2026 Havana's best year yet.

Kendrah G. Wilkerson  
Town Manager



# Town Council



Group 1  
Councilwoman  
Penny Key



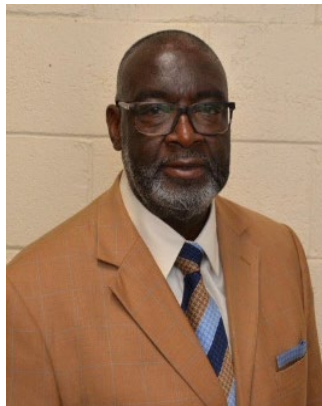
Group 2  
Councilwoman  
Tabatha Nelson



Group 3  
Councilman  
Matt Wesolowski



Group 4  
Councilman  
Landon Seymour



Group 5  
Mayor Pro Tem  
Lawrence Reed



Group 6  
Mayor  
Eddie Bass



Group 7  
Councilman  
Howard McKinnon



## **FY2026 Budget Highlights**

- Set Millage Rate at 3.00, which is consistent with prior year millage.
  - Set Cost of Living Adjustment (COLA) as follows (increase from prior year): FY26 COLA \$2,000 ATB
- Increase funding for staff and town council training
- Budget Carryforwards due to fundraising efforts in FY25
  - Medical Facility \$50,000 (estimate)
  - Public Safety Complete \$40,000 (estimate)
- Replace Bucket Truck & Manager vehicle
- Replace door to Waterworks Building
- Continue to replace aging utility meters
- Continue Right of Way Tree Trimming
- Repair WW Digester
- Complete construction on new Public Safety Complex
- Add security cameras at strategic town infrastructure locations
- Havana's overall operating budget decreased by \$304,846 or 2%;
  - Of that, \$879,902 is approved/anticipated grant funding.
  - This means anticipated administrative and enterprise expense increased as the Town moved away from the use of ARPA funding to balance funding needs and emphasized infrastructure repairs and moving funding to savings.
  - Presentation of Garbage Collection Revenue and Expense as separate line items, instead of the traditional net revenue of the two, increased both revenue and expense by \$360,000.



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**TOWN OF HAVANA  
ANNUAL BUDGET  
FY2026**

GENERAL FUND						
	Adopted 2023-2024 BUDGET		Adopted 2024-2025 BUDGET		Proposed 2025-2026 BUDGET	INCREASE (DECREASE)
GENERAL FUND REVENUE						
AD VALOREM TAXES (3.00 MILLS)	239,448		321,493		348,754	27,261
GASOLINE TAX	95,000		95,000		95,000	-
INFRASTRUCTURE SURTAX	175,000		165,000		180,000	15,000
TELECOMMUNICATIONS FEES/TAX	62,500		63,000		65,000	2,000
OCCUPATIONAL LICENSES	10,000		10,000		10,000	-
ZONING FEES	5,000		20,000		25,000	5,000
STATE REVENUE SHARING	75,000		70,000		80,000	10,000
MOBILE HOME LICENSE TAX	1,750		2,500		2,500	-
ALCOHOLIC BEVERAGE LICENSE	3,500		5,000		5,000	-
1/2 CENT SALES TAX	95,000		95,000		95,000	-
CONTRIBUTIONS-GADSDEN CO.	49,397		55,000		55,000	-
GARBAGE COLLECTION REVENUE	15,000		15,000		375,000	360,000
CEMETERY FEES	4,000		4,000		4,000	-
DOT-HIGHWAY MAINTENANCE (AST-25)	15,552		13,515		9,515	(4,000)
DOT-HIGHWAY LIGHTING (ASN-14)	19,478		20,366		21,291	925
DOT-TRAFFIC LIGHT MAINTENANCE (ASZ-40)	7,249		8,048		11,784	3,736
JUDGEMENTS & FINES	12,000		5,000		7,500	2,500
LAW ENFORCEMENT T/F	500		500		1,000	500
FEDERAL LAW ENF-FORFEITURE	500		500		500	-
BASKETBALL/RECREATION FEES	-		-		-	-
INTEREST EARNINGS	12,000		9,000		9,000	-
CONNECTION FEES	10,000		10,000		10,000	-
PENALTIES	49,000		-		-	-
CASH CARRYFORWARD - HPD PSC FUNDRAISER	-		-		40,000	40,000
CASH CARRYFORWARD - MEDICAL FACILITY					50,000	50,000
MISCELLANEOUS REVENUES	20,000		17,000		20,000	3,000
TOTAL REVENUE BEFORE TRANSFERS	1,022,354		1,004,922		1,520,844	515,922
						-
						-
TRANSFER FROM WATER	-		75,000		87,500	12,500
TRANSFER FROM ELECTRIC	610,000		618,000		625,000	7,000
TRANSFER FROM GAS						-
TRANSFER FROM SPECIAL REVENUE	120,065		35,000		-	(35,000)
TOTAL GENERAL FUND REVENUE	1,752,420		1,732,922		2,233,344	500,422

<b>EXPENDITURES: ADMINISTRATION</b>	<b>Adopted 2023-2024 BUDGET</b>	<b>Adopted 2024-2025 BUDGET</b>	<b>PROPOSED 2025-2026 BUDGET</b>	<b>INCREASE (DECREASE)</b>
REGULAR SALARIES	16,482	16,563	16,604	41
OVERTIME	550	500	1,000	500
FICA TAXES	1,091	1,085	1,188	103
RETIREMENT CONTRIBUTIONS	4,580	4,149	4,380	231
HEALTH & LIFE INSURANCE	2,209	2,391	2,573	182
WORKERS' COMPENSATION	810	384	459	75
PROFESSIONAL SERVICES	4,000	6,000	6,000	-
PLANNING & ZONING	5,500	20,000	20,000	-
AUDITING	3,900	4,000	4,000	-
OTHER CONTRACTURAL SERV	4,000	4,000	4,500	500
ELECTION SERVICES	2,200	2,200	2,200	-
TRAVEL	2,000	1,500	2,000	500
TRAVEL - COUNCIL	-	-	2,000	2,000
TRAINING	3,000	1,500	1,500	-
COMMUNICATION SERVICES	3,000	4,000	5,000	1,000
POSTAGE/FREIGHT	1,500	1,500	1,500	-
UTILITY SERVICES	5,500	7,500	7,500	-
INSURANCE	14,600	12,610	11,099	(1,511)
REPAIR/MAINTENANCE	7,000	7,000	7,000	-
ADVERTISING	5,000	5,000	5,000	-
MISCELLANEOUS	3,000	3,000	3,000	-
COMMUNITY REDEVELOPMENT TRUST	6,000	6,000	15,000	9,000
OFFICE SUPPLIES	3,500	6,000	6,000	-
MEMBERSHIPS/SUBSCRIPTIONS	6,500	7,000	7,000	-
CAPITAL OUTLAY	47,000	12,700	11,150	(1,550)
<b>TOTAL ADMINISTRATION EXPENDITURES</b>	<b>152,922</b>	<b>136,581</b>	<b>147,652</b>	<b>11,071</b>

	Adopted 2023-2024 BUDGET	Adopted 2024-2025 BUDGET	Proposed 2025-2026 BUDGET	INCREASE (DECREASE)
<b>EXPENDITURES: POLICE</b>				
REGULAR SALARIES	634,109	667,226	704,692.36	37,466
OVERTIME SALARIES	15,000	12,000	12,000.00	-
FICA TAXES	48,509	51,043	53,908.97	2,866
RETIREMENT CONTRIBUTIONS	175,444	188,188	200,800.19	12,612
HEALTH INSURANCE	81,177	72,727	95,405.40	22,679
WORKERS' COMPENSATION	21,400	10,144	12,132.73	1,988
PROFESSIONAL SERVICES	3,000	2,459	4,460.00	2,001
AUDITING	3,900	6,000	6,000.00	-
OTHER CONTRACTURAL SERV	2,500	2,500	3,000.00	500
OTHER CONTRACTURAL SERV-DOGS	-	-	1,225.00	1,225
TRAINING	1,000	1,000	1,000.00	-
COMMUNICATION SERVICES	5,000	5,000	6,500.00	1,500
POSTAGE/FREIGHT	200	200	200.00	-
UTILITY SERVICES	5,500	5,500	8,000.00	2,500
INSURANCE	11,471	10,078	14,750.52	4,672
REPAIR/MAINTENANCE	9,500	9,500	9,500.00	-
VEHICLE EXPENSE	15,000	15,000	15,000.00	-
ADVERTISING	200	200	200.00	-
MISCELLANEOUS	1,500	2,000	42,000.00	40,000
LAW ENFORCEMENT T/F	-	-	-	-
OFFICE SUPPLIES	2,500	2,500	2,500.00	-
LAW ENFORCEMENT SUPPLIES	5,000	5,000	4,000.00	(1,000)
UNIFORMS	4,500	4,500	4,000.00	(500)
MEMBERSHIPS/SUBSCRIPTIONS	250	250	250.00	-
CAPITAL OUTLAY - FLEET LEASE	50,565	50,565	34,542.00	(16,023)
CAPITAL OUTLAY	3,500	9,000	6,250.00	(2,750)
DEBT PAYMENT - PUBLIC SAFETY COMPLEX	-	-	5,000.00	5,000
<b>TOTAL POLICE EXPENDITURES</b>	<b>1,100,726</b>	<b>1,132,580</b>	<b>1,247,317</b>	<b>114,737</b>

	Adopted 2023-24 BUDGET	Adopted 2024-2025 BUDGET	Proposed 2025-2026 BUDGET	INCREASE (DECREASE)
<b>EXPENDITURES: FIRE</b>				
REGULAR SALARIES	7,230	10,931	9,079	(1,852)
OVERTIME SALARIES	2,000	2,000	-	(2,000)
SPECIAL PAY	36,000	15,000	12,800	(2,200)
FICA TAXES	553	836	695	(142)
RETIREMENT CONTRIBUTIONS	1,749	2,645	2,304	(341)
HEALTH INSURANCE	916	1,863	1,739	(125)
WORKERS' COMPENSATION	1,986	941	1,126	184
PROFESSIONAL SERVICES	-	1,000	1,000	-
AUDITING	1,170	1,800	1,800	-
TRAINING	2,750	2,750	2,750	-
COMMUNICATION SERVICES	1,500	1,800	1,800	-
POSTAGE/FREIGHT	100	100	100	-
UTILITY SERVICES	1,100	1,100	2,000	900
INSURANCE	8,331	6,453	9,362	2,910
REPAIR/MAINTENANCE	4,000	4,000	4,000	-
VEHICLE EXPENSE	4,000	4,000	4,000	-
MISCELLANEOUS	2,000	2,000	2,000	-
OPERATING SUPPLIES	4,000	3,500	3,500	-
UNIFORMS	5,000	3,500	3,500	-
CAPITAL OUTLAY	5,000	-	-	-
<b>TOTAL FIRE EXPENDITURES</b>	<b>89,385</b>	<b>66,220</b>	<b>63,554</b>	<b>(2,666)</b>



<b>EXPENDITURES: STREETS</b>	<b>Adopted 2023-24 BUDGET</b>	<b>Adopted 2024-2025 BUDGET</b>	<b>PROPOSED 2025-2026 BUDGET</b>	<b>INCREASE (DECREASE)</b>
REGULAR SALARIES	143,440	135,510	113,273	(22,237)
OVERTIME SALARIES	2,000	2,000	2,000	-
FICA TAXES	10,973	10,367	8,665	(1,701)
RETIREMENT CONTRIBUTIONS	24,516	23,424	20,272	(3,151)
HEALTH INSURANCE	34,295	31,022	33,327	2,305
WORKERS' COMPENSATION	5,159	2,445	3,251	806
PROFESSIONAL SERVICES	3,500	4,000	4,000	-
AUDITING	1,000	1,800	1,800	-
OTHER CONTRACTURAL SERVICES	5,000	5,000	5,300	300
COMMUNICATION SERVICES	1,200	1,200	1,209	9
UTILITY SERVICES	75,000	75,000	75,000	-
INSURANCE	11,054	7,498	9,822	2,325
REPAIR/MAINTENANCE	17,000	17,000	17,000	-
VEHICLE EXPENSE	12,000	12,000	12,000	-
MISCELLANEOUS	4,000	4,000	4,000	-
OPERATING SUPPLIES	6,900	8,500	8,500	-
UNIFORMS	550	550	550	-
ROAD MATERIALS/SUPPLIES	1,500	1,500	1,500	-
INFRASTRUCTURE SURTAX	10,000	10,000	10,000	-
CAPITAL OUTLAY	4,000	19,000	5,000	(14,000)
<b>TOTAL STREETS EXPENDITURES</b>	<b>373,088</b>	<b>371,816</b>	<b>336,470</b>	<b>(35,345)</b>

<b>EXPENDITURES: RECREATION</b>	<b>Adopted 2023-2024 BUDGET</b>	<b>Adopted 2024-2025 BUDGET</b>	<b>Proposed 2025-2026 BUDGET</b>	<b>INCREASE (DECREASE)</b>
WORKERS' COMPENSATION	575	273	-	(273)
PROFESSIONAL SERVICES	1,000	2,000	2,000	-
AUDITING	-	600	600	-
OTHER CONTRACTURAL SERVICES	1,000	1,000	770	(230)
COMMUNICATION SERVICES	250	250	480	230
UTILITY SERVICES	5,000	5,000	5,000	-
INSURANCE	1,475	1,103	-	(1,103)
REPAIR/MAINTENANCE	5,000	5,000	5,000	-
VEHICLE EXPENSE	-	-	-	-
MISCELLANEOUS	500	500	500	-
OPERATING SUPPLIES	1,500	1,500	1,500	-
UNIFORMS	-	-	-	-
CAPITAL OUTLAY	10,000	-	-	-
COMMUNITY APPRECIATION EVENT	-	-	-	-
SUMMER YOUTH DONATION	-	-	-	-
<b>TOTAL RECREATION EXPENDITURES</b>	<b>26,300</b>	<b>17,225</b>	<b>15,850</b>	<b>(1,375)</b>

	Adopted 2023-2024 BUDGET	Adopted 2024-2025 BUDGET	Proposed 2025-2026 BUDGET	INCREASE (DECREASE)
<b>EXPENDITURES: MEDICAL CENTER</b>				
PROFESSIONAL SERVICES	5,000	5,000		(5,000)
REPAIRS/MAINTENANCE	5,000	3,500	57,500	54,000
CAPITAL OUTLAY				-
<b>TOTAL MEDICAL CENTER EXPENDITURES</b>	<b>10,000</b>	<b>8,500</b>	<b>57,500</b>	<b>49,000</b>

	Adopted 2023-2024 BUDGET	Adopted 2024-2025 BUDGET	Proposed 2025-2026 BUDGET	INCREASE (DECREASE)
<b>EXPENDITURES: SANITATION</b>				
GARBAGE/RECYCLING SERVICE			365,000	365,000
				-
<b>TOTAL DONATION EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>365,000</b>	<b>-</b>

<b>GENERAL FUND - REVENUE</b>	1,752,420	1,732,922	2,233,344	500,422
<b>GENERAL FUND - EXPENSE</b>	1,752,420	1,732,922	2,233,344	500,422
<b>NET REVENUE OVER EXPENSE</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	

**SPECIAL REVENUE FUND**

	<b>Adopted 2023-2024 BUDGET</b>	<b>Adopted 2024-2025 BUDGET</b>	<b>Proposed 2025-2026 BUDGET</b>	<b>INCREASE (DECREASE)</b>
<b>SPECIAL REVENUE FUND: REVENUE</b>				
CDBG PROGRAM INCOME	277,000	277,000	280,000	3,000
FDOT MSCOP RESURFACING	214,409	225,000	225,000	-
FRDAP PARK FUNDS	50,000	-	-	-
AD VALOREM TAXES	22,000	22,000	35,000	13,000
FDEO RIF FUNDS (DOWNTOWN)	75,000	-	-	-
NWFL WATER MGMT - LINCOLN AVE WATERLINE	-	130,000	-	(130,000)
PUBLIC SAFETY COMPLEX		1,000,000	1,000,000	-
FDEM HMGP GRANT (GENERATORS)	110,000	110,000	-	(110,000)
FDEO HMGP GRANT 25% MATCH	37,000	37,000	-	(37,000)
HMGP S. MAIN STORM DRAIN PROJECT (Applied for grant)		1,046,435	1,046,435	-
CDBG S. MAIN STORM DRAIN PROJECT (Applied for grant)			1,327,500	
FDEO RESILIENCY GRANT	70,000	70,000	70,000	-
RESILIENCY GRANT MATCH	-	50,200	50,200	-
DEO - SUBSTATION REPAIRS	250,000	250,000	250,000	-
FDEP LIFT STATION (APPLIED FOR FUNDING)	-	2,817,327	-	(2,817,327)
FDEP DIGESTERS (APPLIED FOR FUNDING)	-	2,496,075	-	(2,496,075)
SRF-DW MITIGATION FUNDS (HELENE)			3,500,000	
ARPA FUNDS	285,483	133,000	-	(133,000)
INTEREST INCOME	-	-	-	-
<b>TOTAL SPECIAL REVENUE- REVENUE</b>	<b>2,208,131</b>	<b>8,664,037</b>	<b>7,784,135</b>	<b>(879,902)</b>
<b>SPECIAL REVENUE FUND: EXPENDITURES</b>				
CDBG PROGRAM INCOME	277,000	277,000	280,000	3,000
CDBG HAZARD MITIGATION GRANT (Applied for funding)	817,239	-	-	-
FDOT MSCOP RESURFACING - 3RD ST	214,409	225,000	225,000	-
DOWNTOWN INFRASTRUCTURE IMPROVEMENTS	22,000	22,000	35,000	13,000
NWFL WATER MGMT - LINCOLN AVE WATERLINE		130,000	-	(130,000)
PUBLIC SAFETY COMPLEX		1,000,000	1,000,000	-
FDEM HMGP GRANT (GENERATORS)	110,000	110,000	-	(110,000)
FDEO HMGP GRANT 25% MATCH	37,000	37,000	-	(37,000)
HMGP S. MAIN STORM DRAIN PROJECT (Applied for grant)		1,046,435	1,046,435	-
CDBG S. MAIN STORM DRAIN PROJECT (Applied for grant)			1,327,500	
ARPA FUNDS	41,868	-	-	-
VULNERABILITY ASSESSMENT (Applied for \$70k)	70,000	70,000	70,000	-
RESILIENCY GRANT MATCH	-	50,200	50,200	-
DEO - SUBSTATION REPAIRS	250,000	250,000	250,000	-
FDEP LIFT STATION (APPLIED FOR FUNDING)		2,817,327	-	(2,817,327)
FDEP DIGESTERS (APPLIED FOR FUNDING)		2,496,075	-	(2,496,075)
SRF-DW MITIGATION FUNDS (HELENE)			3,500,000	
ARPA FUND PROJECTS				-
TRANSFER TO GENERAL FUND	120,065	35,000		(35,000)
TRANSFER TO WATER FUND	118,950	76,000		(76,000)
TRANSFER TO ELECTRIC FUND		22,000		(22,000)
TRANSFER TO GAS FUND	4,600			-
TRANSFER TO SEWER FUND	-	-	-	-
<b>TOTAL SPECIAL REVENUE EXPENDITURES</b>	<b>2,208,131</b>	<b>8,664,037</b>	<b>7,784,135</b>	<b>(879,902)</b>
<b>SPECIAL REVENUE FUND - REVENUE</b>	<b>2,208,131</b>	<b>8,664,037</b>	<b>7,784,135</b>	<b>(879,902)</b>
<b>SPECIAL REVENUE FUND - EXPENSE</b>	<b>2,208,131</b>	<b>8,664,037</b>	<b>7,784,135</b>	<b>(879,902)</b>
<b>NET REVENUE OVER EXPENSE</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>FIRE PENSION FUND</b>
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	Adopted 2023-2024 BUDGET	Adopted 2024-2025 BUDGET	Proposed 2025-2026 BUDGET	INCREASE (DECREASE)
<b>FIRE PENSION FUND: REVENUE</b>				
STATE OF FLORIDA	12,000	5,000	12,000	7,000
<b>TOTAL REVENUE</b>	12,000	5,000	12,000	7,000
<b>FIRE PENSION FUND: EXPENSE</b>				-
ACTUARY FEES	7,000		7,000	7,000
ADMINISTRATION	5,000	5,000	5,000	-
<b>TOTAL EXPENDITURES</b>	12,000	5,000	12,000	7,000

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

# ENTERPRISE FUNDS

## WATER FUND

	Adopted 2023-2024 BUDGET	Adopted 2024-2025 BUDGET	Proposed 2025-2026 BUDGET	INCREASE (DECREASE)
<b>WATER FUND: REVENUE</b>				
WATER SALES	515,000	605,000	620,125	15,125
TAP FEES	5,000	10,000	10,000	-
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	28,000	28,000	28,000	-
PENALTIES	-	50,250	50,250	-
TRANSFER FROM ELECTRIC	-	-	-	-
TRANSFER FROM SPECIAL REVENUE-ARPA	118,950	76,000	-	(76,000)
<b>TOTAL WATER REVENUE</b>	<b>692,650</b>	<b>794,950</b>	<b>734,075</b>	<b>(60,875)</b>
<b>WATER FUND: EXPENSE</b>				INCREASE (DECREASE)
REGULAR SALARIES	190,193	227,375	226,335	(1,039)
OVERTIME SALARIES	5,000	3,000	5,000	2,000
FICA TAXES	14,550	17,393	17,315	(79)
RETIREMENT CONTRIBUTIONS	43,162	47,983	46,138	(1,845)
HEALTH INSURANCE	30,787	49,532	37,833	(11,699)
WORKERS' COMPENSATION	3,690	1,749	2,092	343
PROFESSIONAL SERVICES	15,000	20,000	20,000	-
AUDITING	8,500	15,000	15,000	-
OTHER CONTRACTUAL SERV	36,000	37,080	38,192	1,112
TRAINING	1,300	3,000	3,000	-
COMMUNICATION SERVICES	4,000	4,000	4,000	-
POSTAGE/FREIGHT	4,800	5,000	5,100	100
UTILITY SERVICES	25,000	25,000	27,500	2,500
INSURANCE	47,474	41,998	39,730	(2,268)
REPAIR/MAINTENANCE	20,000	22,500	23,600	1,100
VEHICLE EXPENSE	8,000	8,000	8,000	-
MISCELLANEOUS	5,000	5,000	5,000	-
OPERATING SUPPLIES	12,368	18,500	18,500	-
UNIFORMS	3,000	3,000	3,000	-
LABORATORY FEES	4,000	4,000	4,000	-
MEMBERSHIPS/SUBSCRIPTIONS	3,000	3,000	3,000	-
CAPITAL OUTLAY	93,950	88,500	15,000	(73,500)
CAPITAL OUTLAY - VEHICLE LEASE	25,000	9,600	-	(9,600)
BAD DEBTS	2,000	2,000	2,000	-
FDEP LOAN PAYMENT + INTEREST	46,878	57,740	57,740	-
DEBT PAYMENT - WORK TRUCK	-	-	9,500	9,500
TRANSFER TO FUND BALANCE	-	-	10,000	10,000
TRANSFER TO GENERAL FUND	-	75,000	87,500	12,500
TRANSFER TO SEWER FUND	40,000.00	-	-	-
<b>TOTAL WATER EXPENSE</b>	<b>692,650</b>	<b>794,950</b>	<b>734,075</b>	<b>(60,875)</b>
<b>WATER FUND - REVENUE</b>	<b>692,650</b>	<b>794,950</b>	<b>734,075</b>	
<b>WATER FUND - EXPENSE</b>	<b>692,650</b>	<b>794,950</b>	<b>734,075</b>	
<b>NET REVENUE OVER EXPENSE</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	

**ELECTRIC FUND**

	<b>Adopted 2023-2024 BUDGET</b>	<b>Adopted 2024-2025 BUDGET</b>	<b>Proposed 2025-2026 BUDGET</b>	<b>INCREASE (DECREASE)</b>
<b>ELECTRIC FUND: REVENUE</b>				
GROSS RECEIPTS TAX				-
ELECTRIC SALES	3,550,000	3,295,965	3,397,652	101,687
TAP FEES	5,000	10,000	10,000	-
MISCELLANEOUS REVENUE	10,000	10,000	10,000	-
COMCAST POLE RENTAL (301 POLES)	-		5,541	5,541
INTEREST EARNINGS	14,000	11,000	11,000	-
TRANSFER IN FROM SPECIAL REVENUE	-	22,000	-	(22,000)
FUND BALANCE				-
<b>TOTAL ELECTRIC FUND REVENUE</b>	<b>3,579,000</b>	<b>3,348,965</b>	<b>3,434,193</b>	<b>85,228</b>
<b>ELECTRIC FUND: EXPENSE</b>				
REGULAR SALARIES	288,457	288,140	283,428	(4,712)
OVERTIME SALARIES	5,000	7,500	10,000	2,500
FICA TAXES	22,067	22,043	21,597	(446)
RETIREMENT CONTRIBUTIONS	73,348	72,797	72,399	(398)
HEALTH INSURANCE	34,891	35,230	41,696	6,466
WORKERS' COMPENSATION	1,973	935	1,118	183
PROFESSIONAL SERVICES	2,000	6,000	6,000	-
AUDITING	16,500	16,000	16,000	-
OTHER CONTRACTURAL SERV	1,500	1,500	1,700	200
TRAVEL	1,000	1,750	3,250	1,500
TRAINING	4,500	5,040	8,040	3,000
COMMUNICATION SERVICES	3,300	3,300	3,300	-
POSTAGE/FREIGHT	7,000	7,000	7,000	-
UTILITY SERVICES	3,500	3,500	3,500	-
INSURANCE	35,767	30,758	29,698	(1,060)
REPAIR/MAINTENANCE	17,000	17,000	17,000	-
VEHICLE EXPENSE	13,000	13,000	13,000	-
MISCELLANEOUS	8,000	10,221	10,221	-
PSC REGULATORY FEE	897	900	1,000	100
OPERATING SUPPLIES	29,400	27,500	27,500	-
UNIFORMS	4,000	5,000	6,000	1,000
PURCHASES	2,000,000	1,992,022	2,029,696	37,674
MEMBERSHIPS/SUBSCRIPTIONS	6,000	6,000	6,000	-
CAPITAL OUTLAY	88,472	86,500	94,000	7,500
CAPITAL OUTLAY - VEHICLE LEASE		8,580		(8,580)
RESERVE FOR CONTINGENCIES	15,000	15,000	15,000	-
DEBT PAYMENT - WORK TRUCK			7,300	7,300
GROSS RECEIPTS FEE	-	-	1,000	1,000
BAD DEBT	-	-	-	-
TRANSFER TO FUND BALANCE	229,428	-	25,000	25,000
TRANSFER TO SEWER	47,000	37,750	37,750	-
TRANSFER TO RATE STAB. FUND	10,000	10,000	10,000	-
TRANSFER TO GENERAL FUND	610,000	618,000	625,000	7,000
<b>TOTAL ELECTRIC FUND EXPENSES</b>	<b>3,579,000</b>	<b>3,348,965</b>	<b>3,434,193</b>	<b>85,228</b>
<b>ELECTRIC FUND - REVENUE</b>	<b>3,579,000</b>	<b>3,348,965</b>	<b>3,434,193.00</b>	
<b>ELECTRIC FUND - EXPENSE</b>	<b>3,579,000</b>	<b>3,348,965</b>	<b>3,434,193.00</b>	
<b>NET REVENUE OVER EXPENSE</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	

## GAS FUND

	Adopted 2023-2024 BUDGET	Adopted 2024-2025 BUDGET	Proposed 2025-2026 BUDGET	INCREASE (DECREASE)
<b>GAS FUND: REVENUE</b>				
GROSS RECEIPTS TAX				-
GAS SALES	357,000	366,744	375,250	8,506
TAP FEES	5,000	8,000	8,000	-
MISCELLANEOUS REVENUE	4,000	4,000	4,000	-
INTEREST EARNINGS	4,000	2,900	2,900	-
TRANSFER FROM SPECIAL REVENUE	4,600	-	-	-
LOAD FACTOR IMPROVEMENT PROGRAM	35,000	35,000	35,000	-
TRANSFER FROM FUND BALANCE				-
<b>TOTAL GAS REVENUE</b>	<b>409,600</b>	<b>416,644</b>	<b>425,150</b>	<b>8,506</b>
<b>GAS FUND: EXPENSE</b>				
REGULAR SALARIES	93,939	91,491	90,513	(978)
OVERTIME SALARIES	1,000	1,000	1,700	700
FICA TAXES	7,186	6,999	6,924	(75)
RETIREMENT CONTRIBUTIONS	21,210	20,669	20,731	62
HEALTH INSURANCE	14,875	13,635	16,006	2,371
WORKERS' COMPENSATION	1,409	668	799	131
PROFESSIONAL SERVICES	-	-	-	-
AUDITING	3,200	7,800	7,800	-
OTHER CONTRACTURAL SERV	22,000	24,000	25,000	1,000
TRAVEL	-	1,500	1,255	(245)
TRAINING	761	1,200	1,225	25
COMMUNICATION SERVICES	100	500	500	-
POSTAGE/FREIGHT	1,500	3,000	3,000	-
UTILITY SERVICES	600	600	600	-
INSURANCE	25,386	21,649	18,158	(3,491)
REPAIR/MAINTENANCE	7,500	10,000	12,500	2,500
VEHICLE EXPENSE	1,750	3,600	3,600	-
MISCELLANEOUS	500	2,000	2,000	-
PSC REGULATORY FEE	100	500	500	-
OPERATING SUPPLIES	10,500	15,250	15,255	5
UNIFORMS	1,000	1,200	1,200	-
PURCHASES	185,000	177,000	177,000	-
MEMBERSHIPS/SUBSCRIPTIONS	500	500	500	-
CAPITAL OUTLAY	2,600	5,000	3,000	(2,000)
TWIN PONDS LOAN PYMT	5,484	5,484	5,484	-
RESERVE FOR CONTINGENCIES	-	-	8,500	8,500
BAD DEBTS	1,500	1,400	1,400	-
GROSS RECEIPTS TAX				-
TRANSFER TO GENERAL FUND				-
TRANSFER TO SEWER FUND				-
<b>TOTAL GAS EXPENSE</b>	<b>409,600</b>	<b>416,644</b>	<b>425,150</b>	<b>8,506</b>
<b>GAS FUND - REVENUES</b>	<b>409,600</b>	<b>416,644</b>	<b>425,150</b>	<b>8,506</b>
<b>GAS FUND - EXPENSE</b>	<b>409,600</b>	<b>416,644</b>	<b>425,150</b>	<b>8,506</b>
<b>NET REVENUE OVER EXPENSE</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>

# SEWER FUND

	Adopted 2023-2024 BUDGET	Adopted 2024-2025 BUDGET	Proposed 2025-2026 BUDGET	INCREASE (DECREASE)
<b>SEWER FUND: REVENUE</b>				
SEWER SALES	435,000	535,000	569,775	34,775
TAP FEES	3,000	10,000	10,000	-
MISCELLANEOUS REVENUE				-
INTEREST EARNINGS				-
TRANSFER FROM WATER	40,000	-	-	-
TRANSFER FROM ELECTRIC	47,000	37,750	37,750	-
<b>TOTAL SEWER FUND REVENUE</b>	<b>525,000</b>	<b>582,750</b>	<b>617,525</b>	<b>34,775</b>
<b>SEWER FUND: EXPENSES</b>				
REGULAR SALARIES	18,546	15,805	14,278	(1,527)
OVERTIME SALARIES	500	887	887	-
FICA TAXES	1,419	1,209	1,092	(117)
RETIREMENT CONTRIBUTIONS	4,688	4,002	3,960	(42)
HEALTH INSURANCE	3,261	2,173	2,141	(33)
WORKERS' COMPENSATIONS	-	-	-	-
PROFESSIONAL SERVICES	-	-	-	-
AUDITING	2,000	2,000	2,000	-
OTHER CONTRACTURAL SERVICES	325,000	269,800	282,800	13,000
TRAINING	250	250	250	-
COMMUNICATION SERVICES	500	2,000	2,000	-
POSTAGE/FREIGHT	1,500	2,000	2,000	-
UTILITY SERVICES	2,428	52,000	54,365	2,365
SPRAYFIELD LEASE	32,000	35,000	36,050	1,050
INSURANCE	16,675	14,034	10,822	(3,211)
REPAIR/MAINTENANCE	4,000	4,000	4,000	-
VEHICLE EXPENSE	1,100	1,100	1,100	-
MISCELLANEOUS	532	1,000	1,000	-
OPERATING SUPPLIES	2,000	4,500	4,500	-
UNIFORMS	100	100	100	-
CAPITAL OUTLAY	-	12,800	36,000	23,200
FDEP LOAN PAYMENTS	52,071	100,800	100,800	-
1988 SINKING FUND-INTEREST	90	90	180	90
1999 SINKING FUND-INTEREST	55,140	56,000	56,000	-
BAD DEBT	1,200	1,200	1,200	-
RESERVE FOR CONTINGENCIES	-	-	-	-
<b>TOTAL SEWER EXPENSE</b>	<b>525,000</b>	<b>582,750</b>	<b>617,525</b>	<b>34,775</b>
<b>SEWER FUND - REVENUES</b>	<b>525,000</b>	<b>582,750</b>	<b>617,525</b>	<b>34,775</b>
<b>SEWER FUND - EXPENSE</b>	<b>525,000</b>	<b>582,750</b>	<b>617,525</b>	<b>34,775</b>
<b>NET REVENUE OVER EXPENSE</b>	<b>0</b>	<b>0</b>	<b>0</b>	



# BUDGET SUMMARY

	Adopted 2023-2024	Adopted 2024-2025	Proposed 2025-2026	Increase / Decrease
<b>GENERAL OPERATING</b>				
REVENUE	1,752,420	1,732,922	2,233,344	500,422
EXPENSE - TOTAL	1,752,420	1,732,922	2,233,344	500,422
EXPENSE - ADMIN	152,922	136,581	147,652	11,071
EXPENSE - POLICE	1,100,726	1,132,580	1,247,317	114,737
EXPENSE - FIRE	89,385	66,220	63,554	(2,666)
EXPENSE - STREETS/DRAINAGE	373,088	371,816	336,470	(35,345)
EXPENSE - RECREATION	26,300	17,225	15,850	(1,375)
EXPENSE - MEDICAL CENTER	10,000	8,500	57,500	49,000
EXPENSE - SANITATION	-	-	365,000	365,000
EXPENSE - OTHER USES / DONATIONS	-	-	-	-
NET REVENUE/EXPENSE	(0)	0	0	(0)
<b>SPECIAL REVENUE</b>				
REVENUE	2,208,131	8,664,037	7,784,135	(879,902)
EXPENSE	2,208,131	8,664,037	7,784,135	(879,902)
NET REVENUE/EXPENSE	-	-	-	-
<b>FIRE PENSION FUND</b>				
REVENUE	12,000	5,000	12,000	7,000
EXPENSE	12,000	5,000	12,000	7,000
NET REVENUE/EXPENSE	-	-	-	-
<b>ENTERPRISE FUNDS</b>				
WATER REVENUE	692,650	794,950	734,075	(60,875)
ELECTRIC REVENUE	3,579,000	3,348,965	3,434,193	85,228
GAS REVENUE	409,600	416,644	425,150	8,506
SEWER REVENUE	525,000	582,750	617,525	34,775
TOTAL ENTERPRISE REVENUE	5,206,250	5,143,309	5,210,943	67,634
WATER EXPENSE	692,650	794,950	734,075	(60,875)
ELECTRIC EXPENSE	3,579,000	3,348,965	3,434,193	85,228
GAS EXPENSE	409,600	416,644	425,150	8,506
SEWER EXPENSE	525,000	582,750	617,525	34,775
TOTAL ENTERPRISE EXPENSE	5,206,250	5,143,309	5,210,943	67,634
ENTERPRISE FUND TOTAL REVENUE	5,206,250	5,143,309	5,210,943	67,634
ENTERPRISE FUND TOTAL EXPENSE	5,206,250	5,143,309	5,210,943	67,634
NET REVENUE/EXPENSE	0	(0)	(0)	0
<b>TOTAL REVENUE</b>	9,178,800	15,545,268	15,240,422	-2.0%
<b>TOTAL EXPENSE</b>	9,178,800	15,545,268	15,240,422	-2.0%
<b>FY2025-2026ET PROFIT/LOSS</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	

**TOWN OF HAVANA**  
**FY2026**  
**Capital Outlay and Infrastructure**

	<b>CAPITAL OUTLAY</b>	<b>INFRASTRUCTURE</b>
<b>ADMINISTRATION</b>		
Manager Vehicle Note Payment	7,150.00	
General Repairs - Town Hall		2,000.00
IT Equipment Replacement - Recurring	2,000.00	
<b>Total</b>	9,150.00	2,000.00
<b>POLICE</b>		
2020 Interceptor (48 mths)	4,320.00	-
2021 Supervisor Truck 60 mths)	3,456.00	
2021 Supervisor Truck (60 mths)	3,456.00	-
2022 Dodge Charger (48 mths)	7,910.00	-
2023 Dodge Charger (60 mths)	10,200.00	
2023 Dodge Charger (60 mths)	10,200.00	
Security Camera System	1,250.00	
Server		5,000.00
<b>Total</b>	40,792.00	5,000.00
<b>FIRE</b>		
Fire Outlay	-	-
<b>Total</b>	-	-
<b>STREETS / DRAINAGE</b>		
Backhoe Repairs	5,000.00	-
<b>Total</b>	5,000.00	0.00
<b>RECREATION</b>		
	0	-
<b>Total</b>	0	-
<b>WATER</b>		
Water infrastructure repair		10,000.00
Waterworks Well Door Replacement		3,500.00
2" Water Meter Restock	1,500.00	
		-
<b>Total</b>	1,500.00	13,500.00
<b>ELECTRIC</b>		
Transformer Replacement - Recurring	17,500.00	-
Transformer Painting - Substation		25,000.00
Bucket/Lift Truck	50,000.00	-
Primary	1,500.00	
<b>Total</b>	69,000.00	25,000.00
<b>GAS</b>		
Gas Tool	3,000.00	-
	3,000.00	-
<b>SEWER</b>		

Lift Station Pump - Recurring	6,000.00	
Digester Repair		30,000.00
EQ Basin Repair - \$200,000		
Drying Bed Cover - \$10,000		-
Portable Carport for Biosolids Chute - \$2,500		
	-	
<b>Total</b>	6,000.00	30,000.00
<b>Subtotal</b>	134,442.00	75,500.00
<b>Capital Outlay / Infrastructure Total</b>	\$	209,942.00

**TOWN OF HAVANA  
FY2026  
DEBT SERVICE**

		<b>ANNUAL BUDGET INSTALLMENT</b>
WASTEWATER (SEWER)		
	USDA SEWER BOND PAYMENT	56,000
	FDEP SRF PAYMENT - CW200520	7,000
	FDEP SRF PAYMENT - CW200510	180
	FDEP SRF PAYMENT - CW200521	93,800
		<u>156,980</u>
DRINKING WATER		
	FDEP SRF PAYMENT - DW200500	9,220
	FDEP SRF PAYMENT - DW200501	48,520
		<u>57,740</u>
GAS	(2022) MUNICIPAL GAS ASSOC. OF GEORGIA	5,484
GENERAL FUND	PSC CONSTRUCTION PROJECT (Estimated)	10,000
	TOTAL DEBT SERVICE	<u><u>220,204</u></u>