



HISTORIC TOWN OF EATONVILLE, FLORIDA COMMUNITY REDEVELOPMENT AGENCY



WORKSHOP AGENDA

Thursday, May 21, 2026 at 5:30 PM

Town Hall - 307 E Kennedy Blvd

Please note that the HTML versions of the agenda and agenda packet may not reflect changes or amendments made to the agenda.

- I. CALL TO ORDER**
- II. CITIZEN PARTICIPATION (Three minutes strictly enforced)**
- III. PRESENTATIONS**
 - 1. Seacoast Bank – Line of Credit (Via Zoom)
 - 2. Fiscal Coordinator Accounting Journal Questions
- IV. BOARD DISCUSSION**
- V. ADJOURNMENT**

The Town of Eatonville is subject to the Public Records Law. Under Florida law, e-mail addresses are public records. If you do not want your e-mail address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing.

****PUBLIC NOTICE****

This is a Public Meeting, and the public is invited to attend. This Agenda is subject to change. Please be advised that one (1) or more Members of any of the Town's Advisory Boards/Committees may attend this Meeting and may participate in discussions. Any person who desires to appeal any decision made at this meeting will need a verbatim record of the proceedings and for this purpose may need to ensure that a verbatim record of the proceedings is made which includes the testimony and evidence upon which the appeal is to be based – per Section 286.0105 Florida Statutes. Persons with disabilities needing assistance to participate in any of these proceedings should contact the Town of Eatonville at (407) 623-8910 "at least 48 hours prior to the meeting, a written request by a physically handicapped person to attend the meeting, directed to the chairperson or director of such board, commission, agency, or authority" - per Section 286.26



Reconciliation of TOE & CRA Outstanding Payments

TOE CRA Administration

ABOUT

The purpose of this presentation is to update the Board of Directors about the joint efforts to finalize all payments due to either the Town of Eatonville and the Town of Eatonville Community Redevelopment Agency. Additionally, this presentation includes Orange County TIF Payments and the Town of Eatonville TIF which may or may not have been paid accordingly.

PROBLEM

BUDGET INSTABILITY

Due untimely reimbursements and/or payments the TOE and TOECRA has experience some budget instability by having to address years of neglect or avoidance.

PAST DUE PAYROLL EXPENSES

The TOECRA owed the TOE for past payroll expenses over a five years period.

INSURANCE REIMBURSEMENTS

The TOE paid several FMIT payments on behalf of the TOECRA without proper reimbursement by TOECRA. Additionally, The TOE paid some invoices and some communication services which have not been reimbursed

BENEFIT REIMBURSEMENTS

The TOE covered the cost of benefits for the TOECRA which needed to be reimbursed back to the TOE.

UNAUTHORIZED TRANSACTIONS

On 3/17/2026 the Former Mayor/Chair authorized payments to the TOE without proper BOD directive / authorization which affected the TOECR

CARRYOVER FUNDS OWED

The TOE had some carryover funds due to the TOE CRA which will require some budget adjustments to reflect that amount



SOLUTION

MONTHLY INVOICING

All cost incurred by each shall be invoiced monthly with all supporting documentation or as needed to maintain accurate recordkeeping and transparency

SUB-ACCOUNT STRUCTURE WITH TAX ID

Sub-accounts where necessary should be established where necessary to maintain transaction integrity

TIF ACKNOWLEDGEMENT AND REPAYMENT

Through misinformation and mischaracterization Chapter 163 Part III must be adhered to and all TIF payments missed must be brought current .

JOINT TOE AND TOE CRA RECONCILIATION

Reconciled by:

CAO Marlin Daniels
ED Michael Johnson
Katrina Gibson, Finance Director
Paula Bradshaw, Fiscal Coordinator

Witnessed by:

Ruthi Critton, Mayor/Chair
Greg Jackson, TOE CRA General Counsel



**RECONCILIATION OF TOE AND CRA
EXPENSES OWED**

Section III. Item #2.

SOURCE	DUE TO TOE	DUE TO CRA		
PAYROLL THRU 5/3/2026	\$ 159,605.62			
INSURANCE/BENEFITS/CELL PHONE/PAID INVOICES THRU 5/2026	\$ 122,320.44			
FUND REMOVED FROM CRA ACCT BY TOE 3/17/2026		\$ 287,916.28		
FUNDS OWED TO THE CRA FROM 2025 CARRYOVER		\$		
	<u>16,966.14</u>			
TOTAL AMOUNT DUE	<u>\$ 281,926.06</u>	\$		
	<u>304,882.42</u>			
TOTAL NET DUE TO CRA FROM TOE		\$		
		22,956.36		
UNPAID TIF BY TOE TO CRA 1997 THRU 2005				
FISCAL YEAR	AMOUNT DUE	5% PENALTY	1% INTEREST	
1997-98	19,166.9	958.3	66,700.8	
	1	5	3	
1998-99	29,056.2	1,452.81	97,628.8	
	0		4	
1999-00	29,998.1	1,499.91	97,193.9	
	3		6	
2000-01	68,126.6	3,406.33	212,555.25	
	8			
2001-02	95,624.1	4,781.21	286,872.47	
	6			
2002-03	182,946.3	9,147.32	526,885.48	
	5			
2003-04	209,346.8	10,467.34	577,797.16	
	0			
2004-05	<u>257,818.24</u>	<u>12,890.91</u>	<u>680,640.14</u>	
	<u>892,083.4</u>	<u>44,604.17</u>	<u>2,546,274.11</u>	
TOTAL PRINCIPAL DUE TO CRA BY TOE	892,083.4	44,604.17	2,546,274.11	
	6			
TOTAL PENALTY PLUS INTEREST	<u>2,590,878.2</u>			
	<u>9</u>			
TOTAL DUE TO CRA FROM TOE AS OF 5/2026	3,482,961.7			
	4			

Town of Eatonville Tax Increment Obligations


Prepared by:
Orange County Comptrollers



Orange County's tax increment payments to the Eatonville CRA
 CRA Base Year Value: 49,855,626
 (based on the Property Appraiser's 1996 second final Tax Roll)

*Fiscal Year	**Taxable Value	Incremental Value	O.C. Unincorporated Millage	CRA Payments Discount	CRA Payment	adj	Pmt incl VAB Adjustments (paid)	Town of Eatonville millage	Town of Eatonville CRA payment
1997-98	52,592,426	2,736,800	5.2889	13,750.93	13,750.93			7.372	19,166.91
1998-99	54,054,044	4,198,418	5.2889	21,094.76	21,094.76		12,820.00	7.285	29,056.20
1999-00	54,429,349	4,573,723	5.2264	22,708.90	22,708.90		22,709.00	6.904	29,998.13
2000-01	60,242,691	10,387,065	5.1639	50,955.88	50,955.88		50,956.00	6.904	68,126.68
2001-02	64,435,146	14,579,520	5.1639	71,522.82	71,522.82		71,523.00	6.904	95,624.16
2002-03	77,748,891	27,893,265	5.1639	136,836.13	136,836.13		136,789.00	6.904	182,946.35
2003-04	81,774,086	31,918,460	5.1639	156,582.55	156,582.55		156,462.00	6.904	209,346.80
2004-05	89,164,377	39,308,751	5.1639	192,837.14	192,837.14	(3,564.91)	189,272.22	6.904	257,818.24
2005-06	109,199,685	59,344,059	5.1639	291,124.45	291,124.45	(683.42)	290,441.02	6.904	389,225.81
2006-07	133,503,221	83,647,595	5.1639	410,350.43	410,350.43	(814.90)	409,535.53	6.904	548,627.85
2007-08	145,986,179	96,130,553	4.4347	404,994.66	404,994.66	(660.05)	404,334.60	6.904	630,501.07
2008-09	155,962,120	106,106,494	4.4347	447,022.95	447,022.95	(5,003.68)	442,019.27	6.904	695,931.27
2009-10	143,952,176	94,096,550	4.4347	396,425.47	396,425.47	(1,475.05)	394,950.42	6.904	617,160.45
2010-11	113,285,944	63,430,318	4.4347	267,229.71	267,229.71	(13,490.40)	253,739.31	6.904	416,026.77
2011-12	101,294,390	51,438,764	4.4347	216,709.71	216,709.71	(13,842.20)	202,867.51	6.904	337,376.57
2012-13	90,392,224	40,536,598	4.4347	170,779.27	170,779.27	(28,519.51)	142,259.76	7.2938	280,882.55
2013-14	89,807,392	39,951,766	4.4347	168,315.39	168,315.39	(54.30)	168,261.10	7.2938	276,830.18
2014-15	92,516,558	42,660,932	4.4347	179,729.01	179,729.01	(1,376.75)	178,352.27	7.2938	295,602.29
2015-16	97,199,193	47,343,567	4.4347	199,456.79	199,456.79	(8,122.25)	191,334.54	7.2938	328,048.78
2016-17	105,940,674	56,085,048	4.4347	236,284.34	236,284.34	(11,563.18)	224,721.17	7.2938	388,619.47
2017-18	111,870,469	62,014,843	4.4347	261,266.36	261,266.36	-	261,266.36	7.2938	429,707.67
2018-19	121,205,992	71,350,366	4.4347	300,596.59	300,596.59	-	300,596.59	7.2938	494,394.53
2019-20	133,122,143	83,266,517	4.4347	350,798.92	350,798.92	-	350,798.92	7.2938	576,962.86
2020-21	152,829,061	102,973,435	4.4347	433,823.48	433,823.48	-	433,823.48	7.2938	713,514.26
2021-22	164,830,318	114,974,692	4.4347	484,384.35	484,384.35	(824.78)	483,559.57	7.2938	796,672.29
2022-23	186,740,436	136,884,810	4.4347	576,690.91	576,690.91	-	576,690.91	7.2938	948,489.91
2023-24	219,172,766	169,317,140	4.4347	713,327.18	713,327.18	(10,890.02)	702,437.16	7.2938	1,173,217.09
2024-25	284,004,621	234,148,995	4.4347	986,461.52	986,461.52	(550.02)	985,911.51	7.2938	1,622,444.14
2025-26	308,078,456	258,222,830	4.4347	1,087,883.74	1,087,883.74	(1,055.26)	1,086,828.49	7.2938	1,789,254.39

Orange County Tax Increment Obligations



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1997-98	52,592,426	2,736,800	5.2889000	13,750.93	13,751		
1998-99	54,054,044	4,198,418	5.2889000	21,094.76	21,095		12,820
1999-00	54,429,349	4,573,723	5.2264000	22,708.90	22,709		22,709
2000-01	60,242,691	10,387,065	5.1639000	50,955.88	50,956		50,956
2001-02	64,435,146	14,579,520	5.1639000	71,522.82	71,523		71,523
2002-03	77,748,891	27,893,265	5.1639000	136,836.13	136,836		136,789
2003-04	81,774,086	31,918,460	5.1639	156,582.55	156,583		156,462
2004-05	89,164,377	39,308,751	5.1639	192,837.14	192,837	(3,565)	189,272
2005-06	109,199,685	59,344,059	5.1639	291,124.45	291,124	(683)	290,441
2006-07	133,503,221	83,647,595	5.1639	410,350.43	410,350	(815)	409,536
2007-08	145,986,179	96,130,553	4.4347	404,994.66	404,995	(660)	404,335
2008-09	155,962,120	106,106,494	4.4347	447,022.95	447,023	(5,004)	442,019
2009-10	143,952,176	94,096,550	4.4347	396,425.47	396,425	(1,475)	394,950
2010-11	113,285,944	63,430,318	4.4347	267,229.71	267,230	(13,490)	253,739
2011-12	101,294,390	51,438,764	4.4347	216,709.71	216,710	(13,842)	202,868
2012-13	90,392,224	40,536,598	4.4347	170,779.27	170,779	(28,520)	142,260
2013-14	89,807,392	39,951,766	4.4347	168,315.39	168,315	(54)	168,261
2014-15	92,516,558	42,660,932	4.4347	179,729.01	179,729	(1,377)	178,352
2015-16	97,199,193	47,343,567	4.4347	199,456.79	199,457	(8,122)	191,335
2016-17	105,940,674	56,085,048	4.4347	236,284.34	236,284	(11,563)	224,721
2017-18	111,870,469	62,014,843	4.4347	261,266.36	261,266	-	261,266
2018-19	121,205,992	71,350,366	4.4347	300,596.59	300,597	-	300,597
2019-20	133,122,143	83,266,517	4.4347	350,798.92	350,799	-	350,799
2020-21	152,829,061	102,973,435	4.4347	433,823.48	433,823	-	433,823
2021-22	164,830,318	114,974,692	4.4347	484,384.35	484,384	(825)	483,560
2022-23	186,740,436	136,884,810	4.4347	576,690.91	576,691	-	576,691
2023-24	219,172,766	169,317,140	4.4347	713,327.18	713,327	(10,890)	702,437
2024-25	284,004,621	234,148,995	4.4347	986,461.52	986,462	(550)	985,912
2025-26	308,078,456	258,222,830	4.4347	1,087,883.74	1,087,884	(1,055)	1,086,828

Q & A



Thank you

