HISTORIC TOWN OF EATONVILLE, FLORIDA
REGULAR COUNCIL MEETING AGENDA

Tuesday, November 17, 2026, at 7:30 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 AND VERIFICATION OF QUORUM

II. INVOCATION AND PLEDGE OF ALLEGIANCE

III. APPROVAL OF THE AGENDA

IV. PRESENTATIONS AND RECOGNITION

A. Presentation Recognizing Our 2026 National Night Out Sponsors **(Police)**

B. Updates from the Dr. Phillips Charities pertaining to the Hungerford School Property. **(Councilman Mack)**

C. Presentation of the Annual Financial Audit Report for FY Ending September 30, 2025. **(Administration)**

V. CITIZEN PARTICIPATION (Three minutes strictly enforced)

VI. CONSENT AGENDA

1. Approval of Budget Hearings and the Town Council Meeting Minutes **(Clerk Office)**

2. Index Replacement of Resolution 2025-30 **(Clerk Office)**

3. Approval of Resolution - Eatonville Historic Resources Survey: Approving Final Survey & Report by Community Planning Collaborative **(Planning)**

4. Approval of the Annual Financial Audit Report for FY Ending September 30, 2025, by Resolution **(Administration)**

VII. COUNCIL DISCUSSIONS

5. Decorum and Respect During Public Comment. **(Councilwoman Randolph)**

VIII. COUNCIL DECISIONS

IX. REPORTS

CHIEF ADMINISTRATIVE OFFICER'S REPORT
TOWN ATTORNEY'S REPORT
TOWN COUNCIL REPORT/DISCUSSION ITEMS
MAYOR'S REPORT

X. 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

HISTORIC TOWN OF EATONVILLE, FLORIDA
TOWN COUNCIL MEETING
NOVEMBER 17, 2026, AT 07:00 PM
Cover Sheet

***NOTE** Please do not change the formatting of this document (font style, size, paragraph spacing etc.)*

ITEM TITLE: Presentation Recognizing Our 2026 National Night Out Sponsors **(Police)**

TOWN COUNCIL ACTION:

PROCLAMATIONS, AWARDS, AND PRESENTATIONS	YES	**Department: Police Department**
PUBLIC HEARING 1ST / 2ND READING		**Exhibits:** • N/A
CONSENT AGENDA		
COUNCIL DECISION		
ADMINISTRATIVE		

REQUEST: Staff request that each of the sponsors who generously supported our 2026 National Night Out event be presented with a certificate of appreciation during the regular Town Council Meeting.

SUMMARY: The Eatonville Police Department Chief is presenting a certificate of appreciation to all our sponsors who supported our 2026 National Night Out event last October 13, 2026.

RECOMMENDATION: Staff is recommending that each of the sponsors who generously supported our 2026 National Night Out event be presented with a certificate of appreciation.

FISCAL & EFFICIENCY DATA: N/A

HISTORIC TOWN OF EATONVILLE
EATONVILLE, FLORIDA
TOWN COUNCIL MEETING
NOVEMBER 17, 2026, AT 7:30 PM
Cover Sheet

***NOTE** Please do not change the formatting of this document (font style, size, paragraph spacing etc.)*

ITEM TITLE: Updates from the Dr. Phillips Charities pertaining to the Hungerford School Property. **(Legislative/Councilman Mack)**

TOWN COUNCIL ACTION:

PROCLAMATIONS, AWARDS, AND PRESENTATIONS	YES	**Department:** LEGISLATIVE/COUNCILMAN MACK
PUBLIC HEARING 1ST / 2ND READING		**Exhibits:** • N/A
CONSENT AGENDA		
COUNCIL DECISION		
ADMINISTRATIVE		

REQUEST: Request that the Town Council hear updates from the Dr. Phillips Charities pertaining to the Hungerford School Property

SUMMARY:
On September 30, 2025, the Orange County School Board approved the transfer of the historic Hungerford property from Orange County Public Schools to Dr. Phillips Charities. Beyond the Hungerford property, Eatonville is one of the oldest incorporated Black towns in the United States. At the center of this town's history is the Hungerford property, formerly home to the Robert L. Hungerford Normal and Industrial School, founded in the late 1800s to provide education to Black students in the South. In recent years, concerns grew over potential private development and the loss of community control.

Dr. Phillips Charities has requested to provide updates during every town council meeting to the town Council on the plans towards redeveloping the Hungerford School property.

RECOMMENDATION: - Recommending that the Town Council hear updates from the Dr. Phillips Charities pertaining to the Hungerford School Property.

FISCAL & EFFICIENCY DATA: N/A

HISTORIC TOWN OF EATONVILLE
EATONVILLE, FLORIDA
TOWN COUNCIL MEETING
NOVEMBER 17, 2026, AT 7:30 PM
Cover Sheet

***NOTE** Please do not change the formatting of this document (font style, size, paragraph spacing etc.)*

ITEM TITLE: Presentation of the Annual Financial Audit Report for Fiscal Year Ending September 30, 2025. **(Administration)**

TOWN COUNCIL ACTION:

PROCLAMATIONS, AWARDS, AND PRESENTATIONS	YES	**Department:** ADMINISTRATION
PUBLIC HEARING 1ST / 2ND READING		**Exhibits:** • Audit Report FY Ending September 2025
CONSENT AGENDA		
COUNCIL DECISION		
ADMINISTRATIVE		

REQUEST: Request that the Town Council hear a presentation of the Annual Financial Audit Report for Fiscal Year Ending September 30, 2025, presented by Carr, Riggs & Ingram, L.L.C.

SUMMARY: Carr, Riggs & Ingram, L.L.C. have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Eatonville, Florida (hereafter the Town) as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

The financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town, as of September 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Presenter: Heather Mosier, CPA, CFE
Partner, CRI Advisors, LLC | Partner, Carr, Riggs & Ingram, L.L.C.
Carr, Riggs & Ingram | CRIadv.com
1031 W. Morse Blvd | Ste 200 | Winter Park, FL 32789
o 407-637-3302

RECOMMENDATION: - Recommending that the Town Council hear a presentation of the Annual Financial Audit Report for Fiscal Year Ending September 30, 2025, presented by Carr, Riggs & Ingram, L.L.C.

FISCAL & EFFICIENCY DATA: N/A

ANNUAL FINANCIAL REPORT

Town of Eatonville, Florida

For the Fiscal Year Ended September 30, 2025

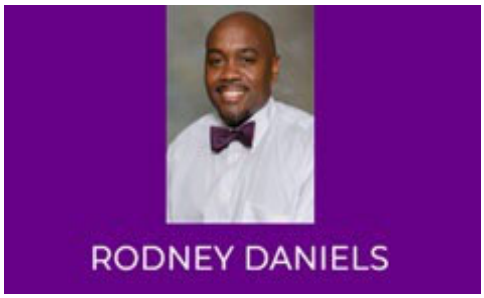
TOWN OF EATONVILLE
ELECTED OFFICIALS



MAYOR



(VICE-MAYOR) SEAT 2



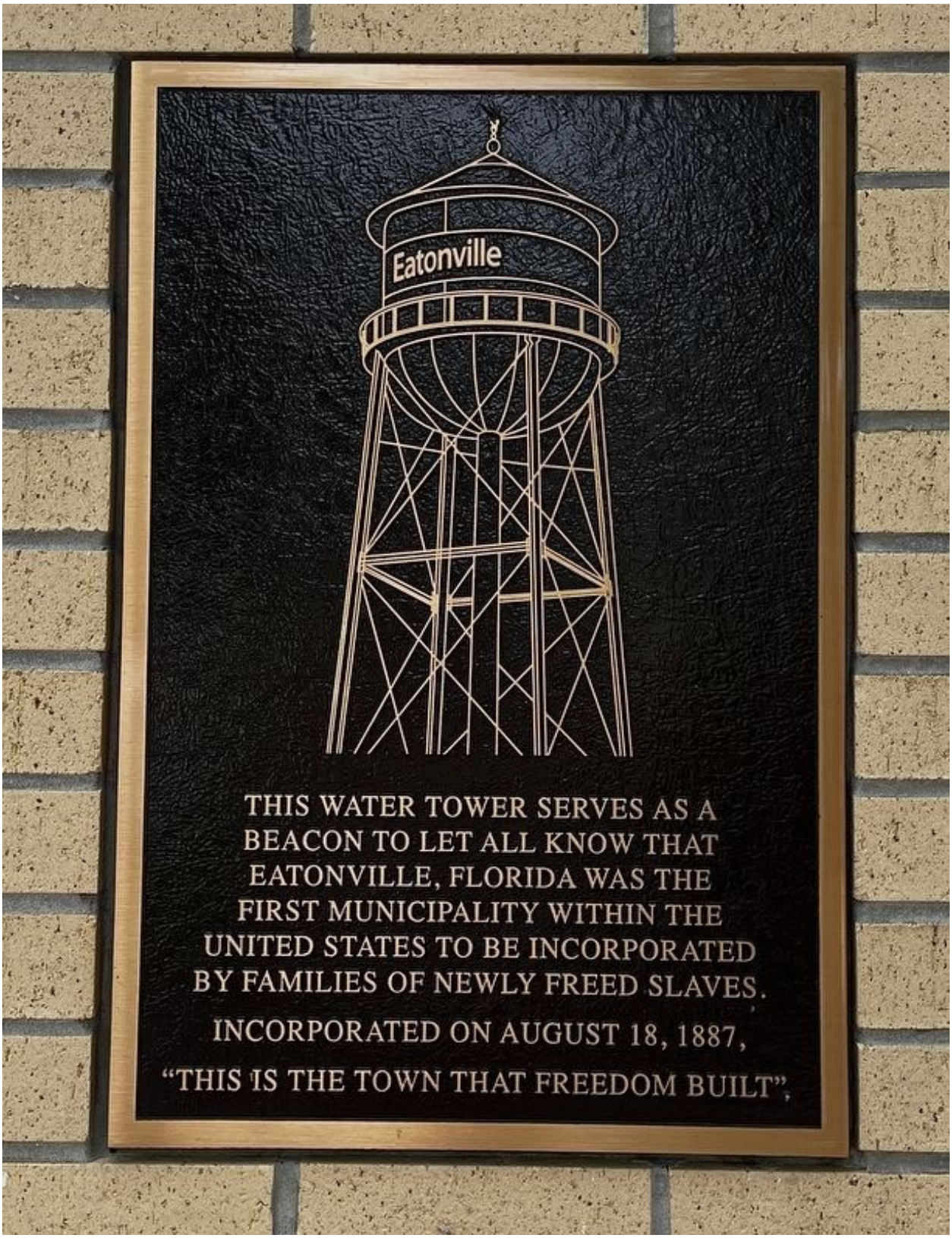
SEAT 3



SEAT 4



SEAT 5


Eatonville
THIS WATER TOWER SERVES AS A
BEACON TO LET ALL KNOW THAT
EATONVILLE, FLORIDA WAS THE
FIRST MUNICIPALITY WITHIN THE
UNITED STATES TO BE INCORPORATED
BY FAMILIES OF NEWLY FREED SLAVES.
INCORPORATED ON AUGUST 18, 1887,
"THIS IS THE TOWN THAT FREEDOM BUILT".


2012
Celebrating 125 Years
HISTORIC TOWN OF
EATONVILLE
EST. 1887

Town of Eatonville, Florida
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INDEPENDENT AUDITOR'S REPORT

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CARR, RIGGS & INGRAM, L.L.C.

Carr, Riggs &
1031 West Morse Boulevard
Suite 200
Winter Park, FL 32789

407.644.7455
407.628.5277 (fax)
CRIadv.com

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Members of the Town Council
Town of Eatonville, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Eatonville, Florida (hereafter the Town) as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town, as of September 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and other required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Eatonville, Florida's basic financial statements. The accompanying budgetary comparison schedules and schedule of expenditures of federal awards, as required by Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the comparison schedules and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have also issued our report dated November 6, 2026, on our consideration of the Town of Eatonville, Florida's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town of Eatonville, Florida's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Eatonville, Florida's internal control over financial reporting and compliance.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, L.L.C.
Orlando, Florida
November 6, 2026

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MANAGEMENT'S DISCUSSION
&
ANALYSIS (MD&A)

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Management's Discussion and Analysis

As the Administration of the Town of Eatonville, Florida (the Town), we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town as of and for the fiscal year ended September 30, 2025. Please read our discussion and analysis of the Town's financial activities for the year ended September 30, 2025, in conjunction with the Town's basic financial statements, which immediately follow the discussion.

Financial Highlights

The assets and deferred outflows of resources of the Town exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by $14,872,587 *(net position)*. The Town's total net position increased by $726,450 during fiscal year 2025, including a $1,124,368 increase in business-type activities and a $397,918 decrease in governmental activities.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements are comprised of three components: (1) Government-wide financial statements, (2) Fund financial statements, and (3) Notes to the financial statements. This report also contains required and other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all the Town assets and deferred outflows of resources, and liabilities and deferred inflows of resources, with the difference between the two being reported as *net position.* Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The *Statement of Activities* presents information that demonstrates how the Town's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows.* Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (for example, uncollected taxes and earned but unused vacation leave).

Both government-wide financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues *(governmental activities)* from other functions that are intended to recover all or a significant portion of their costs through user fees and charges *(business-type activities).*

The governmental activities of the Town include general government, human services, public safety, community redevelopment, physical environment, economic development, and culture and recreation. The business-type activities of the Town include water and sewer, solid waste and stormwater operations.

The government-wide financial statements include not only the Town itself (known as the *primary government),* but also a legally separate Community Redevelopment Agency (CRA), for which the Town is financially accountable. The CRA, although a legally separate entity, functions for all practical purposes as a department of the Town and, therefore, has been included as an integral part of the primary government.

The Town's government-wide financial statements can be found on pages 13-14 of this report.

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into three categories: Governmental funds, Proprietary funds, and Fiduciary funds.

Governmental Fund. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental funds' financial statements focus on *near-term inflows and outflows of spendable resources,* as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the Town's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Town's near-term financing decisions. Both the governmental funds' Balance Sheet and the governmental funds' Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities.*

The Town maintains the following two individual governmental funds: General Fund and Community Redevelopment Agency Fund. Information is presented separately in the governmental fund balance sheet, and in the governmental funds' Statement of Revenues, Expenditures, and Changes in Fund Balances for these funds. The Town adopts an annual appropriated budget for its enterprise funds and its governmental funds. Budgetary comparison schedules have been provided to demonstrate compliance with the budget. The basic governmental funds' financial statements can be found on pages 15-18 of this report.

Proprietary Funds. The Town maintains three enterprise funds, which are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The Town uses enterprise funds to account for its water and sewer, solid waste, and stormwater operations. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary funds' financial statements provide separate information for the water and sewer, solid waste, and stormwater operations. The basic proprietary funds' financial statements can be found on pages 19-21 of this report.

Fiduciary Funds. *Fiduciary funds* are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statements are for the Police Pension Trust Fund and can be found on pages 22-23 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 24-56 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report presents certain *required supplementary information* concerning the Town's General Fund's and Community Redevelopment Agency Fund's budget compliance and schedules of changes in the net pension asset and schedules of contributions related to the Town of Eatonville Municipal Police Officers' Retirement Trust Fund (the Plan). Required supplementary information can be found on pages 57-61 of this report.

Additional budgetary information is presented immediately following the required supplementary information and can be found on pages 62-64 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of the Town's financial position. In the case of the Town, assets plus deferred outflows of resources exceeded liabilities and deferred inflows by $14,872,587 at the close of the most recent fiscal year.

The following schedule is a summary of the Statement of Net Position found on page 13 of this report.

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Assets						
Current and other assets	$ 5,765,586	$ 7,004,593	$ 1,438,698	$ 1,325,320	$ 7,204,284	$ 8,329,913
Capital assets	7,120,173	6,563,360	7,846,141	6,851,362	14,966,314	13,414,722
Total assets	12,885,759	13,567,953	9,284,839	8,176,682	22,170,598	21,744,635
Deferred outflows of resources	130,781	51,395	-	-	130,781	51,395
Liabilities						
Other liabilities	280,046	178,564	3,371,723	3,462,728	3,651,769	3,641,292
Long-term liabilities	668,238	697,237	1,866,552	1,791,757	2,534,790	2,488,994
Total liabilities	948,284	875,801	5,238,275	5,254,485	6,186,559	6,130,286
Deferred inflows of resources	1,242,233	1,519,606	-	-	1,242,233	1,519,606
Net Position						
Net investment in capital assets	6,628,009	5,984,222	6,003,847	5,069,614	12,631,856	11,053,836
Restricted	760,832	1,462,590	-	-	760,832	1,462,590
Unrestricted (deficit)	3,437,182	3,777,129	(1,957,283)	(2,147,417)	1,479,899	1,629,712
Total net position	$ 10,826,023	$ 11,223,941	$ 4,046,564	$ 2,922,197	$ 14,872,587	$ 14,146,138

By far the largest portion of the Town's net position, $12,631,856 reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt used to acquire those assets. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

$760,832 of the Town's net position represents resources that are subject to external restrictions on how they may be used.

At the end of the current fiscal year, the Town reported a negative unrestricted net position in the business-type activities of $1,957,283 and positive balances in all other categories of net position for both the governmental activities and business-type activities.

Governmental Activities. Total assets and deferred outflows decreased $602,808 (5.6%) from the prior year, while total liabilities and deferred inflows decreased $204,890 (15%) from the prior year. Key elements of these changes are as follows:

- The net pension asset decreased $230,695 and deferred outflows related to pensions increased $79,386, while deferred inflows related to pensions decreased $188,930. These changes are primarily due to a change in actuarial assumptions and expected to actual experience (see detailed discussion of the pension plan on pages 59-61 of this report).
- Capital assets increased $556,813, $464,182 of which was current year accumulated depreciation, offset by $1,020,995 in capital asset additions.
- Long-term liabilities decreased due primarily to $87,589 for regular payments on notes and capital leases.

Business-type Activities. Total assets increased $1,108,157 (14%) from the prior year while total liabilities decreased $16,210 (.31%) from the prior year. Key elements of these changes are as follows:

- Capital assets increased $994,779, primarily due to current year additions of $1,506,197, offset with accumulated depreciation increase of $511,418.
- Internal balances of amounts due to the general fund increased $27,099.

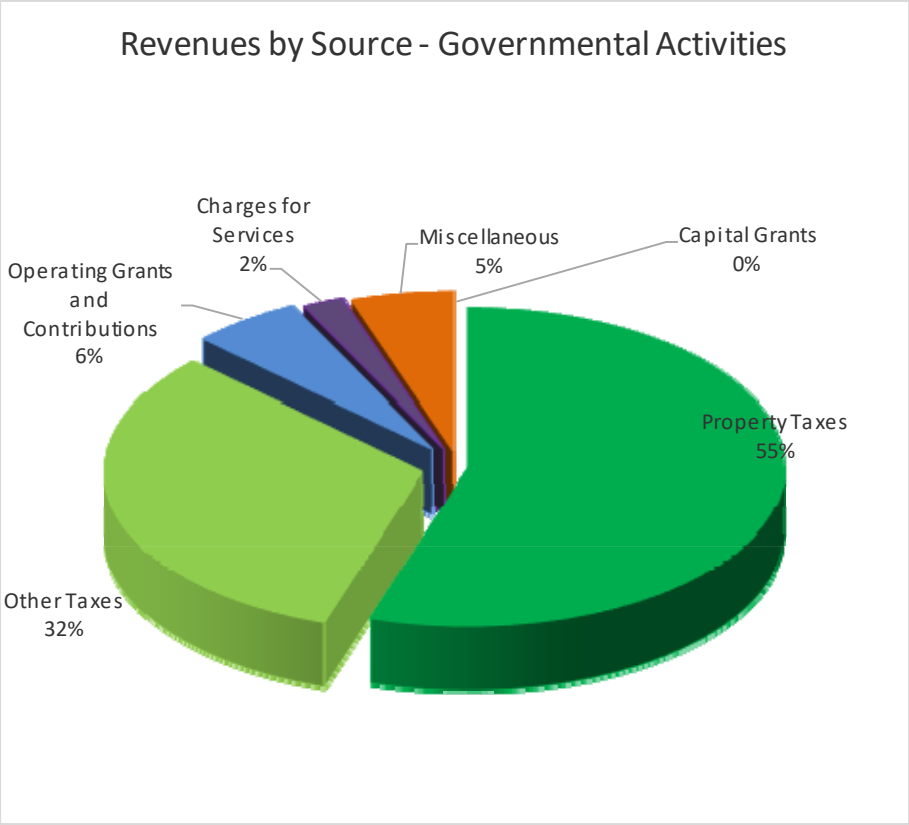
The following schedule is a summary of the Statement of Activities on page 14 of this report.

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Revenues						
Program revenues:						
Charges for Services	$ 115,644	$ 310,476	$ 2,289,742	$ 1,403,171	$ 2,405,386	$ 1,713,647
Operating grants and contributions	308,767	192,425	-	-	308,767	192,425
Capital grants and contributions	-	250,000	1,750,514	-	1,750,514	250,000
General revenues						
Property taxes	3,032,088	2,579,818	-	-	3,032,088	2,579,818
Other taxes	1,769,827	1,642,219	-	-	1,769,827	1,642,219
Other revenues	287,995	334,810	-	-	287,995	334,810
Insurance recovery	-	238,267	-	-	-	238,267
Total revenues	5,514,321	5,548,015	4,040,256	1,403,171	9,554,577	6,951,186
Expenses						
General government	2,779,369	2,728,572	-	-	2,779,369	2,728,572
Public safety	2,515,497	2,166,509	-	-	2,515,497	2,166,509
Physical environment	414,438	543,729	-	-	414,438	543,729
Economic environment	7,791	8,176	-	-	7,791	8,176
Human services	-	500	-	-	-	500
Culture and recreation	124,729	96,976	-	-	124,729	96,976
Interest on long-term debt	15,415	17,175	-	-	15,415	17,175
Water and sewer	-	-	2,207,132	1,519,102	2,207,132	1,519,102
Solid waste	-	-	513,752	432,422	513,752	432,422
Stormwater	-	-	250,004	152,936	250,004	152,936
Total expenses	5,857,239	5,561,637	2,970,888	2,104,460	8,828,127	7,666,097
Increase (decrease) in net position before transfers	(342,918)	(13,622)	1,069,368	(701,289)	726,450	(714,911)
Transfers	(55,000)	(55,000)	55,000	55,000	-	-
Change in net position	(397,918)	(68,622)	1,124,368	(646,289)	726,450	(714,911)
Net position - beginning	11,223,941	11,292,563	2,922,196	3,568,486	14,146,137	14,861,049
Net position - ending	$ 10,826,023	$ 11,223,941	$ 4,046,564	$ 2,922,197	$ 14,872,587	$ 14,146,138

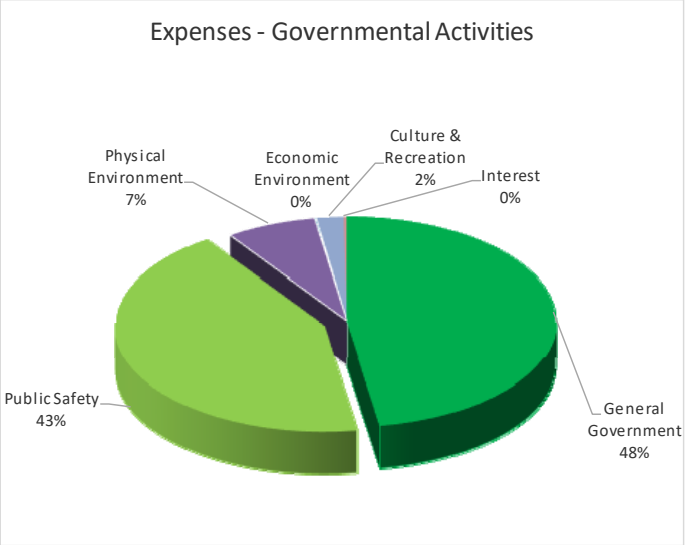
Governmental Activities. Governmental activities decreased net position by $397,918, compared to a decrease of $68,622 in the prior year. Key elements of changes as a result of activities are as follows:

- General government expenses increased $50,797 (2%) primarily as a result of an increase in salary and wages and contractual services.
- Public safety expenses increased $348,988 (16%) primarily because of hiring of new police officers, health insurance premium increased and contractual service.
- Charges for services decreased $194,832 primarily due to police liaison charges.

The following chart shows the composition of revenues for the Town's governmental activities.

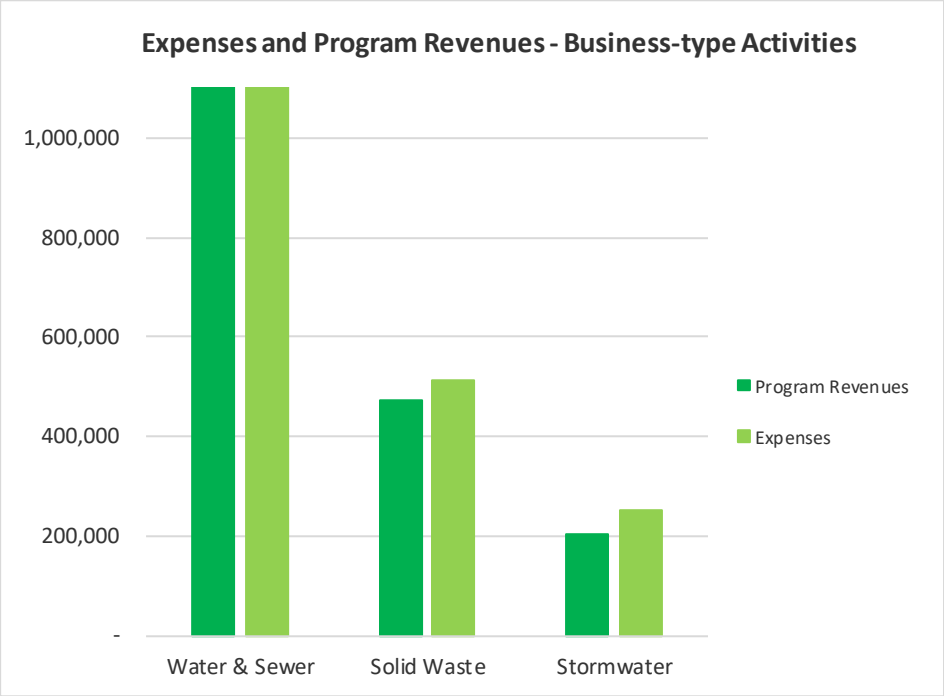


The following chart shows the Town's expenses by category.



Business-type Activities. Business-type activities increased net position by $1,124,368, compared to a decrease of $646,289 in the prior year.

The following chart compares expenses and program revenues for the Town's business-type activities.



Financial Analysis of the Town of Eatonville's Funds. As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with the legal requirements for financially related matters.

Governmental Funds. The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, the fund balance serves as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the Town's governmental funds reported combined ending fund balances of $4,000,031, a decrease of $1,021,335 for the year. Approximately 78% ($3,129,421) constitutes unassigned fund balance, which is available for spending at the Town's discretion. The remainder of the fund balance is classified as non-spendable ($109,778), and restricted ($760,832).

The General Fund is the chief operating fund of the Town. At the end of the current fiscal year, the Town reported a positive fund balance of $3,239,199 for the General Fund, a decrease of $319,577 from the prior year. As a measure of the General Fund's liquidity, it may be useful to compare the unassigned fund balance to total expenditures. As of September 30, 2025, the General Fund's unassigned fund balance represents 58% of total General Fund expenditures.

The fund balance of the Town's CRA Fund decreased $701,758 from the prior year to $760,832. Operating costs of $408,197 and capital outlay costs of $689,162 within the CRA exceeded revenue sources of $395,601.

Proprietary Funds. The Town's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The unrestricted net deficit of the Water and Sewer, Solid Waste and Stormwater Funds at the end of the year amounted to $1,957,283 with an unrestricted $3,829,591 deficit in the Water and Sewer Fund offsetting positive balances in the other funds. The Water and Sewer fund increased net position and the Solid Waste and Stormwater funds decreased net position by $1,211,993, ($42,031) and ($45,594), respectively.

The Town intends to rebuild the net position of the Water and Sewer Fund through a change to the utility rate structure and increases in overall utility rates going into effect in fiscal year 2026. Other factors concerning the finances of these three funds have already been addressed in the discussion of the Town's business-type activities.

General Fund Budgetary Highlights. During the year, there were $5,247,247 budgeted expenditures, which were less than actual expenditures by $136,050 as shown below.

Expenditures	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variances Final Budget Positive/ (Negative)
General government	$ 2,266,631	$ 2,266,632	$ 2,169,179	$ 97,453
Public safety	2,412,987	2,412,987	2,438,999	(26,012)
Physical environment	257,443	257,443	292,389	(34,946)
Economic environment	9,655	9,655	7,791	1,864
Human services	-	-	-	-
Culture/recreation	97,892	97,892	67,091	30,801
Capital outlay	128,500	128,500	331,833	(203,333)
Debt service:				
Principal	60,000	60,000	60,000	-
Interest	14,138	14,138	16,015	(1,877)
Total expenditures	$ 5,247,246	$ 5,247,247	$ 5,383,297	$ (136,050)

Capital Asset and Debt Administration

Long-term Debt. At the end of the current fiscal year, the Town had $2,337,535 in total long-term debt outstanding. Of this amount, $413,330 consists of a loan, and the related premium, through the Florida Municipal Loan Council; $1,487,412 consists of State Revolving Fund loans; $81,911 consists of lease liabilities; $100,000 consists of a line of credit; and the remainder consists of revenue bonds of $254,882.

The State Revolving Fund loans with the State of Florida Department of Environmental Protection are for wastewater facilities improvement projects, with initial draws occurring in fiscal year 2013. Repayments for one of the loans began in fiscal year 2017 and repayments on the second loan began in fiscal year 2018.

Additional information on the Town’s long-term liabilities can be found in Note 2, pages 44-48 of this report.

Capital Assets. The Town's capital assets for its governmental and business-type activities as of September 30, 2025 amounted to $14,966,314 (net of accumulated depreciation). Capital assets include land, infrastructure, buildings, improvements, machinery and equipment, and recreational facilities. Additional information on the Town's capital assets can be found in Note 2 on pages 42-43 of this report.

Economic Factor. General economic conditions are increasingly positive in recent years. Although the Town's fund balances and cash flows are well below desired levels, recent development has begun on a major planned development project in the Town that will increase tax revenue and help add stability to the General Fund. In addition to development by external sources, the Town has been awarded some major infrastructure grants that will be beneficial to the Capital Improvement Programs associated with Water and Sewer Utilities which will strengthen the utility and add stability also.

Requests for Information. This financial report is designed to provide a general overview of the Town's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Finance Director, Town of Eatonville, 307 Kennedy Blvd., Eatonville, Florida, 32751.

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BASIC FINANCIAL STATEMENTS

The basic financial statements include the government-wide financial statements, fund financial statements and notes to the financial statements. The government-wide financial statements present financial information about the reporting government as a whole. The fund financial statements present financial information about major funds individually and non-major funds in the aggregate. The notes to the financial statements present information essential for a fair presentation of the financial statements not displayed on the face of the financial statements.

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Town of Eatonville, Florida
Statement of Net Position

September 30, 2024	Primary Government: Governmental Activities	Primary Government: Business-type Activities	**Total**
Assets			
Cash and cash equivalents	$ 1,511,066	$ 207,419	**$ 1,718,485**
Accounts receivable, net	238,087	619,762	**857,849**
Leases receivable	1,076,823	-	**1,076,823**
Due from other governments	71,972	611,517	**683,489**
Prepaid items and other assets	112,854	-	**112,854**
Internal balances	2,243,687	(2,243,687)	**-**
Net pension asset	511,097	-	**511,097**
Capital assets net of accumulated depreciation:			
Nondepreciable	1,740,502	1,014,003	**2,754,505**
Depreciable	5,379,671	6,832,138	**12,211,809**
Total assets	$ 12,885,759	$ 7,041,152	**$ 19,926,911**
Deferred Outflows of Resources			
Deferred outflows related to pensions	$ 130,781	$ -	**$ 130,781**
Total deferred outflows of resources	$ 130,781	$ -	**$ 130,781**
Liabilities			
Accounts payable	$ 90,522	$ 748,120	**$ 838,642**
Accrued liabilities	83,392	164,796	**248,188**
Unearned revenues	25,679	121,297	**146,976**
Other liabilities	80,453	-	**80,453**
Customer deposits	-	93,823	**93,823**
Long-term liabilities:			
Due within one year	216,374	92,514	**308,888**
Due in more than one year	451,864	1,774,038	**2,225,902**
Total liabilities	$ 948,284	$ 2,994,588	**$ 3,942,872**
Deferred Inflows of Resources			
Deferred inflows related to leases	$ 978,104	$ -	**$ 978,104**
Deferred inflows related to pensions	264,129	-	**264,129**
Total deferred inflows of resources	$ 1,242,233	$ -	**$ 1,242,233**
Net Position			
Net investment in capital assets	$ 6,628,009	$ 6,003,847	**$ 12,631,856**
Restricted for:			
Economic environment	760,832	-	**760,832**
Unrestricted (deficit)	3,437,182	(1,957,283)	**1,479,899**
Total net position	$ 10,826,023	$ 4,046,564	**$ 14,872,587**

The notes to the financial statements are an integral part of this statement.

Town of Eatonville, Florida
Statement of Activities

For the year ended September 30, 2025		Program Revenues			Net (Expense) Revenue and Changes in Net Position Primary Government		
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	**Total**
Primary government:							
Governmental activities:							
General government	$ 2,779,369	$ 98,295	$ 248,793	$ -	$ (2,432,281)	$ -	**$ (2,432,281)**
Public safety	2,515,497	17,349	59,974	-	(2,438,174)	-	**(2,438,174)**
Physical environment	414,438	-	-	-	(414,438)	-	**(414,438)**
Economic environment	7,791	-	-	-	(7,791)	-	**(7,791)**
Human services	-	-	-	-	-	-	**-**
Culture/recreation	124,729	-	-	-	(124,729)	-	**(124,729)**
Interest on long-term debt	15,415	-	-	-	(15,415)	-	**(15,415)**
Total governmental activities	5,857,239	115,644	308,767	-	(5,432,828)	-	**(5,432,828)**
Business-type activities:							
Water and sewer	2,207,132	1,613,611	-	1,750,514	-	1,156,993	**1,156,993**
Solid waste	513,752	471,721	-	-	-	(42,031)	**(42,031)**
Stormwater	250,004	204,410	-	-	-	(45,594)	**(45,594)**
Total business-type activities	2,970,888	2,289,742	-	1,750,514	-	1,069,368	**1,069,368**
Total primary government	$ 8,828,127	$ 2,405,386	$ 308,767	$ 1,750,514	(5,432,828)	1,069,368	**(4,363,460)**
General revenues:							
Property taxes					3,032,088	-	**3,032,088**
Franchise fees based on gross receipts					463,455	-	**463,455**
Sales taxes					449,905	-	**449,905**
Utility service taxes					856,467	-	**856,467**
Miscellaneous and other taxes					216,151	-	**216,151**
Unrestricted investment earnings					71,844	-	**71,844**
Transfers, net					(55,000)	55,000	**-**
Total general revenues and transfers					5,034,910	55,000	**5,089,910**
Change in net position					(397,918)	1,124,368	**726,450**
Net position, beginning of year					11,223,941	2,922,196	**14,146,137**
Net position, end of year					$ 10,826,023	$ 4,046,564	**$ 14,872,587**

The notes to the financial statements are an integral part of this statement.

Town of Eatonville, Florida
Balance Sheet – Governmental Funds

September 30, 2025	General	Community Redevelopment Agency	**Total Governmental Funds**
Assets			
Cash and cash equivalents	$ 570,795	$ 940,271	**$ 1,511,066**
Accounts receivable, net	238,087	-	**238,087**
Leases receivable	1,076,823	-	**1,076,823**
Due from other funds	3,185,706	-	**3,185,706**
Due from other governments	71,972	-	**71,972**
Prepaid items	109,778	-	**109,778**
Total assets	$ 5,253,161	$ 940,271	**$ 6,193,432**
Liabilities			
Liabilities			
Accounts payable	$ 72,246	$ 18,276	**$ 90,522**
Accrued liabilities	76,624	-	**76,624**
Unearned revenue	25,679	-	**25,679**
Due to other funds	780,856	161,163	**942,019**
Other liabilities	80,453	-	**80,453**
Total liabilities	1,035,858	179,439	**1,215,297**
Deferred Inflows of Resources			
Deferred inflows-leases	978,104	-	**978,104**
Total deferred inflows of resources	978,104	-	**978,104**
Fund balances			
Nonspendable			
Prepaid items	109,778	-	**109,778**
Restricted for			
Community Redevelopment Agency	-	760,832	**760,832**
Unassigned	3,129,421	-	**3,129,421**
Total fund balances	3,239,199	760,832	**4,000,031**
Total liabilities, deferred inflows of resources and fund balance	$ 5,253,161	$ 940,271	**$ 6,193,432**

The notes to the financial statements are an integral part of this statement.

Town of Eatonville, Florida
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position

September 30, 2025

Total fund balances - governmental funds			**$ 4,000,031**
Amounts reported for governmental activities in the statement of net position are different because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.			
	Governmental capital assets	14,258,299	
	Less accumulated depreciation and amortization	(7,138,126)	**7,120,173**
Net pension asset included in total assets is not available to pay current expenditures and, therefore, is not reported in the funds.			**511,097**
Governmental funds record bond insurance costs as expenditures when these costs are first incurred. Unamortized bond insurance costs for prepayment of insurance must be included as a prepaid item in the government-wide statements.			**3,076**
Long-term liabilities, including compensated absences, are not due and payable in the current period and, therefore, are not reported in the funds.			
	Notes payable	(400,000)	
	Unamortized premium	(13,330)	
	Lease liabilities	(81,911)	
	Compensated absences	(172,997)	
	Accrued interest on long-term debt	(6,768)	**(675,006)**
Deferred outflow of resources related to pension earnings are not recognized in the governmental funds; however, they are recorded in the statement of net position under full accrual accounting.			**130,781**
Deferred inflow of resources related to pension earnings are not recognized in governmental funds; however, they are recorded in the statement of net position under full accrual accounting.			**(264,129)**
Net position of governmental activities			**$ 10,826,023**

The notes to the financial statements are an integral part of this statement.

Town of Eatonville, Florida
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds

For the year ended September 30, 2025	General	Community Redevelopment Agency	**Total Governmental Funds**
Revenue			
Ad valorem taxes	$ 2,681,588	$ 350,500	**$ 3,032,088**
Utility taxes	856,467	-	**856,467**
Franchise fees	463,455	-	**463,455**
Sales tax	449,905	-	**449,905**
Intergovernmental revenues	308,767	-	**308,767**
Licenses and permits	60,989	-	**60,989**
Charges for services	49,822	-	**49,822**
Fines and forfeitures	4,833	-	**4,833**
Interest income	44,620	27,224	**71,844**
Rental and other income	198,274	17,877	**216,151**
Total revenues	5,118,720	395,601	**5,514,321**
Expenditures			
Current			
General government	2,169,179	378,980	**2,548,159**
Public safety	2,438,999	-	**2,438,999**
Physical environment	292,389	-	**292,389**
Economic environment	7,791	-	**7,791**
Culture/recreation	67,091	29,217	**96,308**
Capital outlay	331,833	689,162	**1,020,995**
Debt service:			
Principal	60,000	-	**60,000**
Interest and other related charges	16,015	-	**16,015**
Total expenditures	5,383,297	1,097,359	**6,480,656**
Excess (deficiency) of revenues over (under) expenditures	(264,577)	(701,758)	**(966,335)**
Other Financing Sources (Uses)			
Transfers out	(55,000)	-	**(55,000)**
Total other financing sources (uses)	(55,000)	-	**(55,000)**
Net change in fund balances	(319,577)	(701,758)	**(1,021,335)**
Fund balance, beginning of year	3,558,776	1,462,590	**5,021,366**
Fund balance, end of year	$ 3,239,199	$ 760,832	**$ 4,000,031**

The notes to the financial statements are an integral part of this statement.

Town of Eatonville, Florida
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds to the Statement of Activities

For the year ended September 30, 2025		2025
Net change in fund balances - total governmental funds		**$ (1,021,335)**
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capitalized capital outlay ($1,020,995) exceeded depreciation ($464,182) in the current period.		**556,813**
Repayment of note principal and lease liability is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		**84,924**
Insurance for governmental debt is recorded as an expenditure in the governmental funds. However, in the government-wide statements, this insurance is recorded as a prepaid item and amortized over the life of the policy.		**(616)**
Some expenses reported in the statement of activities do not provide (or do not require) the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
(Increase) in compensated absences payable	(58,590)	
Decrease in unamortized premium	2,665	
Decrease in accrued interest on long-term debt	600	**(55,325)**
Pension expense is reported in the Statement of Activities, which differs from pension expenditures as reported in governmental funds.		
Decrease in net pension asset	(230,695)	
Increase in deferred outflows related to pensions	79,386	
Decrease in deferred inflows related to pensions	188,930	**37,621**
Change in net position of governmental activities		**$ (397,918)**

The notes to the financial statements are an integral part of this statement.

Town of Eatonville, Florida
Statement of Net Position - Proprietary Funds

September 30, 2025	Business-type Activities - Enterprise Funds: Water and Sewer	Solid Waste	Stormwater	**Total**
Assets				
Current assets				
Cash and cash equivalents	$ 135,445	$ -	$ 71,974	**$ 207,419**
Accounts receivable, net	418,831	152,751	48,180	**619,762**
Due from other governments	611,517	-	-	**611,517**
Total current assets	1,165,793	152,751	120,154	**1,438,698**
Noncurrent assets				
Due from other funds	-	890,712	1,104,935	**1,995,647**
Capital assets				
Capital assets not being depreciated				
Land	2,500	-	-	**2,500**
Construction in progress	1,011,503	-	-	**1,011,503**
Total non-depreciable capital assets	1,014,003	-	-	**1,014,003**
Capital assets being depreciated				
Buildings and improvements	12,069,690	-	-	**12,069,690**
Equipment	626,428	-	138,233	**764,661**
Total depreciable assets	12,696,118	-	138,233	**12,834,351**
Less accumulated depreciation	(5,903,234)	-	(98,979)	**(6,002,213)**
Total depreciable capital assets, net of accumulated depreciation	6,792,884	-	39,254	**6,832,138**
Total noncurrent assets	7,806,887	890,712	1,144,189	**9,841,788**
Total assets	$ 8,972,680	$ 1,043,463	$ 1,264,343	**$ 11,280,486**
Liabilities				
Current liabilities				
Accounts payable	$ 735,929	$ -	$ 12,191	**$ 748,120**
Accrued liabilities	15,242	127,011	22,543	**164,796**
Unearned revenues	121,297	-	-	**121,297**
Current portion of notes payable	71,601	-	-	**71,601**
Current portion of compensated absences	14,294	-	6,619	**20,913**
Customer deposits	93,823	-	-	**93,823**
Total current liabilities	1,052,186	127,011	41,353	**1,220,550**
Noncurrent liabilities				
Due to other funds	4,013,442	106,225	119,667	**4,239,334**
Compensated absences	1,357	-	1,988	**3,345**
Notes payable	1,770,693	-	-	**1,770,693**
Total noncurrent liabilities	5,785,492	106,225	121,655	**6,013,372**
Total liabilities	6,837,678	233,236	163,008	**7,233,922**
Net Position				
Net investment in capital assets	5,964,593	-	39,254	**6,003,847**
Unrestricted (deficit)	(3,829,591)	810,227	1,062,081	**(1,957,283)**
Total net position	$ 2,135,002	$ 810,227	$ 1,101,335	**$ 4,046,564**

The notes to the financial statements are an integral part of this statement.

Town of Eatonville, Florida
Statement of Revenues, Expenses and Changes in Fund Net Position - Proprietary Funds

	Business-type Activities - Enterprise Funds			
For the year ended September 30, 2025	Water and Sewer	Solid Waste	Stormwater	**Total**
Operating Revenues				
Charges for services	$ 1,613,611	$ 471,721	$ 204,410	**$ 2,289,742**
Total operating revenues	1,613,611	471,721	204,410	**2,289,742**
Operating Expenses				
Personnel services	417,272	-	158,011	**575,283**
Operating	1,279,615	513,752	90,820	**1,884,187**
Depreciation expense	510,245	-	1,173	**511,418**
Total operating expenses	2,207,132	513,752	250,004	**2,970,888**
Operating loss	(593,521)	(42,031)	(45,594)	**(681,146)**
Operating loss before contributions and transfers	(593,521)	(42,031)	(45,594)	**(681,146)**
Capital grants	1,750,514	-	-	**1,750,514**
Transfers in	55,000	-	-	**55,000**
Change in net position	1,211,993	(42,031)	(45,594)	**1,124,368**
Net position - beginning of year	923,009	852,258	1,146,929	**2,922,196**
Net position - end of year	$ 2,135,002	$ 810,227	$ 1,101,335	**$ 4,046,564**

The notes to the financial statements are an integral part of this statement.

Town of Eatonville, Florida
Statement of Cash Flows - Proprietary Funds

For the year ended September 30, 2025	Business-type Activities - Enterprise Funds Water and Sewer	Solid Waste	Stormwater	**Total**
Operating Activities				
Cash received from customers	$ 1,304,866	$ 385,359	$ 187,424	**$ 1,877,649**
Cash payments to suppliers for goods and services	(1,378,664)	(513,753)	(79,061)	**(1,971,478)**
Cash payments to employees for services	(428,157)	-	(158,011)	**(586,168)**
Net cash used in operating activities	(501,955)	(128,394)	(49,648)	**(679,997)**
Noncapital Financing Activities				
Borrowings or repayments from other funds	(222,918)	106,225	119,667	**2,974**
Loans and reimbursements to other funds	-	22,169	1,955	**24,124**
Transfers in from other funds	55,000	-	-	**55,000**
Net cash provided by (used in) noncapital financing activities	(167,918)	128,394	121,622	**82,098**
Capital and Related Financing Activities				
Acquisition and construction of capital assets	(1,506,197)	-	-	**(1,506,197)**
Proceeds from line of credit	100,000	-	-	**100,000**
Principal paid on notes payable	(39,454)	-	-	**(39,454)**
Proceeds from captial grants	1,138,997	-	-	**1,138,997**
Net cash used in capital and related financing activities	(306,654)	-	-	**(306,654)**
Net increase (decrease) in cash and cash equivalents	(976,527)	-	71,974	**(904,553)**
Cash and cash equivalents, beginning of year	1,111,972	-	-	**1,111,972**
Cash and cash equivalents, end of year	$ 135,445	$ -	$ 71,974	**$ 207,419**
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities				
Operating income (loss) before contributions	$ (593,521)	$ (42,031)	$ (45,594)	**$ (681,146)**
Adjustment to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation	510,245	-	1,173	**511,418**
Change in assets and liabilities				
Accounts receivable	(303,066)	(86,363)	(16,986)	**(406,415)**
Accounts payable	639,963	-	6,014	**645,977**
Accrued liabilities	(20,588)	-	1,199	**(19,389)**
Customer deposits	(5,679)	-	-	**(5,679)**
Compensated absences	9,703	-	4,546	**14,249**
Total adjustments	91,566	(86,363)	(4,054)	**1,149**
Net cash used in operating activities	$ (501,955)	$ (128,394)	$ (49,648)	**$ (679,997)**

The notes to the financial statements are an integral part of this statement.

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Town of Eatonville, Florida
Statement of Fiduciary Net Position - Fiduciary Fund

September 30, 2025	Police Pension Trust Fund
Assets	
Money market mutual funds	**$ 71,406**
Investments, at fair value	**3,033,815**
Accounts receivable	**25,436**
Total assets	**3,130,657**
Net Position	
Restricted for pension benefits	**$ 3,130,657**

Town of Eatonville, Florida
Statement of Changes in Fiduciary Net Position - Fiduciary Fund

September 30, 2025	Police Pension Trust Fund
Additions	
Contributions	
State of Florida	$ 20,436
Town	24,438
Plan members	40,632
Total contributions	85,506
Investment earnings	
Interest	58,348
Investment income, net of investment expense	127,090
Total investment earnings	185,438
Total additions	270,944
Deductions	
Benefit payments including refunds of contributions	106,100
Unrealized losses on investments	72,255
Administrative expenses	10,887
Total deductions	189,242
Change in net position	81,702
Net position restricted for pension benefits, beginning of year	3,048,955
Net position restricted for pension benefits, end of year	$ 3,130,657

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NOTES TO THE FINANCIAL STATEMENTS

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Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Eatonville, Florida (the Town) was first incorporated on August 18, 1887. The Town was subsequently abolished and simultaneously recreated on June 14, 1967 under the Laws of Florida Chapter 67-1361 House Bill No. 876. Situated on the northeast corner of Orange County, approximately 10 miles north of Orlando, Eatonville is popularly known as *"The first municipality in the United States of America incorporated by persons of African-American descent."* The Town operates under a Mayor and Council form of government and provides the following services as authorized by its charter: general government, public safety, public works, culture, recreation, and water works.

The Town maintains its accounting in accordance with generally accepted accounting principles (GAAP), as applied to governmental units, which are promulgated by the Governmental Accounting Standards Board (GASB). A summary of the Town's significant accounting policies applied in the preparation of the accompanying financial statements follows.

The Reporting Entity

The Town is a municipal corporation with a five-member Town Council comprised of the Mayor and four Council persons. As required by GAAP, these financial statements represent the Town of Eatonville (the primary government) and the Town of Eatonville Community Redevelopment Agency (CRA), a component unit, for which the Town of Eatonville is considered to be financially accountable. The CRA is presented as a blended component unit, although a legally separate entity, because it is in substance part of the Town's operations and the Town's Council is its governing body. Therefore, the accounts of the CRA are combined with the accounts of the primary government and are presented as a special revenue fund and issued separate stand-alone audited financial statements. The Town has no component units that require discrete presentation.

Pursuant to the requirements of Chapter 163, Part III of Florida Statutes, the Town, with the consent of Orange County, and through a Town Ordinance, created the CRA to foster improvement activities in Eatonville. The CRA uses future tax increment revenues to fund a variety of improvement projects.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the Town and its component unit. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government-Wide and Fund Financial Statements (Continued)

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and enterprise funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility and timing requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under lease liabilities are reported as other financing sources.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Property taxes, utility taxes, sales taxes, franchise taxes, licenses, charges for services, rental income and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the Town.

The proprietary and pension trust funds are reported using the *economic resources measurement* focus and the *accrual basis of accounting*.

Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds, while business-type activities incorporate data from the Town's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Fund Financial Statements

The fund financial statements provide information about the Town's funds, including its fiduciary funds. Separate statements for each fund category—governmental, proprietary, and fiduciary—are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, and fiduciary funds each displayed in a separate column. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The Town reports the following major governmental funds:

The *General* fund is the Town's primary operating fund. It accounts for all financial resources except those accounted for in another fund.

The *Community Redevelopment Agency* fund accounts for all sources and uses of financial resources provided by increased ad valorem tax value in the geographically designated area. Resources are consumed in operations and improvements specifically designated by the CRA.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

The Town reports the following major proprietary funds:

The *Water and Sewer* fund accounts for the operating activities related to providing water treatment and distribution services, and sewage treatment to all areas within the Town limits.

The *Solid Waste* fund accounts for the Town's garbage and recycling pick up and disposal activities.

The *Stormwater* fund accounts for the construction and maintenance of the Town's stormwater systems and pollution from stormwater runoff.

The Town reports the following fiduciary fund:

The *Police Pension Trust* Fund accounts for funds in the same manner as the proprietary funds, using the same measurement focus and basis of accounting. The trust fund accounts for the assets of the police officers' pension plan. Plan member contributions are recognized in the period in which contributions are due. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the Plan.

During the course of operations, the Town has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements.

Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the General Fund and the Community Redevelopment Fund.

The appropriated budget is prepared by fund, function, and department. The Town's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the council. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund level.

Appropriations in all budgeted governmental funds lapse at the end of the fiscal year even if they have related encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods or services (i.e., purchase orders, contracts, and commitments). Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. While all appropriations and encumbrances lapse at year end, valid outstanding encumbrances (those for which performance under the executory contract is expected in the next year) are re-appropriated and become part of the subsequent year's budget pursuant to state regulations.

Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Equity

Cash and Cash Equivalents

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Investments

Investments for the Town are reported at fair value (generally based on quoted market prices).

Receivables and Payables

Unbilled receivables – An amount for unbilled revenue is recorded in the Water and Sewer, Solid Waste and Stormwater Utility funds for services rendered, but not yet billed as of the end of the fiscal year. The receivable is derived from the cycle billings generated subsequent to fiscal year end and prorated for usage in September.

Allowance for doubtful accounts – Accounts receivable have been reported net of the allowance for doubtful accounts. Accounts receivable in excess of 60 days are subject to being considered as uncollectible.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Equity (Continued)

Leases Receivable - The Town's leases receivable are measured at the present value of lease payments expected to be received during the least term. Under the lease agreement, the Town may receive variable lease payments that are dependent upon the lessee's revenue. The variable payments are recorded as an inflow of resources in the period the payment is received.

Unearned revenue – Unearned revenue recorded on the governmental fund balance sheet represents amounts received before eligibility requirements are met.

Interfund Activities and Transactions

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" within the fund financial statements. Long-term borrowings between funds are classified as "advances to other funds" or "advances from other funds" in the fund financial statements. These amounts are eliminated in the governmental and business-type activities columns of the statement of net position, except for any residual balance outstanding.

Interfund transactions are reflected as services provided, reimbursements, or transfers. Services provided, deemed to be at or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when a fund incurs a cost, charges the appropriate benefitting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or business-type funds are netted as part of the reconciliation to the government-wide presentation.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Capital Assets

Capital assets, which include property, plant, equipment and right-to-use assets are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of $1,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased. Donated capital assets are recorded at acquisition value at the date of the donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Equity (Continued)

Capital Assets (Continued)

Major outlays for capital assets and improvements are capitalized as projects are incurred. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. There was no capitalized interest during the current year.

Land and construction in progress are not depreciated. The other property, plant, equipment, and infrastructure of the primary government are depreciated using the straight line method over the following estimated useful lives:

	Years
Buildings and structures	7 – 50
Improvements	10 – 15
Machinery and equipment	3
Vehicles	5

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

The Town has one item that qualifies for reporting as deferred outflows of resources, the *deferred outflows related to pensions*, reported in the government-wide statement of net position. The deferred outflows related to pensions are an aggregate of items related to pensions as calculated in accordance with GASB Codification Section P20: *Pension Activities – Reporting for Benefits Provided through Trusts That Meet Specified Criteria*. The deferred outflows related to pensions will be recognized as either pension expense or a reduction in the net pension liability in future reporting years.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Equity (Continued)

Deferred Outflows/Inflows of Resources (Continued)

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Town has two items that qualify for reporting as deferred inflows of resources. The *deferred inflows related to pensions* are an aggregate of items related to pensions, reported in the government-wide statement of net position. The deferred inflows related to pensions are an aggregate of items related to pensions as calculated in accordance with GASB Codification Section P20: *Pension Activities – Reporting for Benefits Provided through Trusts That Meet Specified Criteria*. The deferred inflows related to pensions will be recognized as a reduction to pension expense in future reporting years. The deferred inflows related to leases are associated with amounts owed to the Town, as lessor, by entities leasing the Town's assets.

Compensated Absences

The Town's policy permits employees to accumulate earned but unused vacation and sick pay benefits. All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. During the current fiscal year, the Town implemented the provisions of Governmental Accounting Standards Board Statement No. 101, Compensated Absences. GASB Statement No. 101 establishes a single model for accounting and financial reporting for compensated absences and replaces the previous guidance provided in GASB Statement No. 16. Under GASB Statement No. 101, compensated absences are recognized as liabilities to the extent that leave is attributable to past service and meets the criteria for recognition. The Town elected to apply the Days Used Approach, which recognizes a liability for compensated absences based on the amount of leave that is expected to be used during the subsequent fiscal year, rather than leave that is earned or accumulated.

Long-term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities or business-type activities statement of net position.

Leases

Lease contracts that provide the Town with control of a non-financial asset, such as land, buildings or equipment, for a period of time in excess of twelve months are reported as a leased asset with a related lease liability. The lease liability is recorded at the present value of future lease payments, including fixed payments, variable payments based on an index or fixed rate and reasonably certain residual guarantees.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Equity (Continued)

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, information about the fiduciary net position, and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the Town of Eatonville Municipal Officers' Retirement Trust Fund. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Categories and Classification of Net Position and Fund Balance

Net position flow assumptions – Sometimes the Town will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Town's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund balance flow assumptions – Sometimes the Town will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the Town's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund balance policies – Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The Town itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, specifies the following classifications:

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Equity (Continued)

Categories and Classification of Net Position and Fund Balance (Continued)

Nonspendable fund balance – Nonspendable fund balances are amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted fund balance – Restricted fund balances are restricted when constraints placed on the use of resources are either: (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance – The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Town's highest level of decision-making authority. The governing council is the highest level of decision-making authority for the Town that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Assigned fund balance – Amounts in the assigned fund balance classification are intended to be used by the Town for specific purposes but do not meet the criteria to be classified as committed. The governing council (council) has by resolution authorized the Town manager to assign fund balance. The council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Unassigned fund balance – Unassigned fund balance is the residual classification for the General Fund.

Revenues and Expenditures/Expenses

Program revenues - Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

Property taxes - The Town levied a millage rate of $7.2938 per $1,000 of assessed value for the fiscal year ended September 30, 2025. Orange County, Florida bills and receives payment for all ad valorem taxes levied by the Town. Payments are then remitted to the Town.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenues and Expenditures/Expenses (Continued)

All property is assessed according to its fair market value on January 1 of each year, and at that time a lien is placed on the property for the taxes. The tax levy of the Town is established by the Town Council prior to October 1 of each year. The Orange County Property Appraiser incorporates the Town's millage into the total tax levy; which also includes Orange County, the Orange County School Board, and the St. John River Water Management District's tax requirement.

All taxes are billed on November 1 of each year or as soon thereafter as the assessment roll is certified and delivered to the Tax Collector. All unpaid taxes become delinquent on April 1 following the year in which they are assessed. Discounts are allowed for early payment at the rate of 4% in the month of November, 3% in the month of December, 2% in the month of January and 1% in the month of February. The taxes paid in March are not discounted.

Proprietary funds operating and nonoperating revenues and expenses – Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Water and Sewer Fund, Solid Waste Fund, and Stormwater Fund are charges to customers for sales and services. The Water and Sewer Fund also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for expenditure of monies are recorded as reservations of budget, is employed as an extension of the statutory required budgetary process. At year-end, outstanding encumbrances represent material purchase commitments for goods and services which were ordered, budgeted, and appropriated, but had not been received or completed at date. Although encumbrances lapse at year-end, it is the intention to substantially honor these encumbrances under authority provided in the subsequent year's budget. The town did not have any significant encumbrances outstanding as of September 30, 2025.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make various estimates. Actual results could differ from those estimates. Estimates that are particularly susceptible to significant change in the near term are related to allowance for doubtful accounts, depreciable lives and estimated residual value of capital assets, fair value of investments, actuarial valuations, compensated absences, and pension liability.

Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, November 6, 2026. See Note 5 for relevant disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

Recently Issued and Implemented Accounting Pronouncements

GASB Statement No. 101, *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

The implementation of GASB Statement No. 101 did not result in a material change to the City's financial statements. Any adjustments to beginning net position resulting from the adoption of this standard were determined to be immaterial and, therefore, no restatement of prior-period financial statements was required.

GASB Statement No. 102, *Certain Risk Disclosures*. This Statement was issued in December 2023 to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. This statement defines concentration as a lack of diversity related to an aspect of a significant inflow of resources our outflow of resources. A constraint is a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority. Concentrations and constraints may limit a government's ability to acquire resources or control spending.

This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact to have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. If a government determines that those criteria for disclosure have been met for concentration or constraint, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact. There were no significant impacts of implementing this Statement.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Recently Issued and Implemented Accounting Pronouncements (Continued)

The Government Accounting Standards Board has issued statements that will become effective in future years. These statements are as follows:

GASB Statement 103, *Financial Reporting Model Improvements*. This Statement was issued April 2024 to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues.

This establishes new accounting and financial reporting requirements—or modifies existing requirements—related to Management's discussion and analysis (MD&A); unusual or infrequent items; presentation of the proprietary fund statement of revenues, expenses, and changes in fund net position; information about major component units in basic financial statements; budgetary comparison information; and financial trends information in the statistical section. This Statement will supersede and amend portions of GASB Statements 34 and 37. This Statement further amends portions of GASB Statements 14, 41, 42, 44, 49, 56, 58, 61, 62 and 69. Related guidance will also be superseded or amended upon implementation. Statement 103 will be effective for the fiscal year ending September 30, 2026.

GASB Statement 104, *Disclosure of Certain Capital Assets*. This Statement was issued September 2024 to provide users of government financial statements with essential information about certain types of capital assets.

This requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34. Lease assets recognized in accordance with Statement No. 87, Leases, and intangible right-to-use assets recognized in accordance with Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, should be disclosed separately by major class of underlying asset in the capital assets note disclosures. Subscription assets recognized in accordance with Statement No. 96, Subscription-Based Information Technology Arrangements, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class. This Statement also requires additional disclosures for capital assets held for sale. A capital asset is a capital asset held for sale if (a) the government has decided to pursue the sale of the capital asset and (b) it is probable that the sale will be finalized within one year of the financial statement date. Governments should consider relevant factors to evaluate the likelihood of the capital asset being sold within the established time frame. This Statement requires that capital assets held for sale be evaluated each reporting period. Governments should disclose (1) the ending balance of capital assets held for sale, with separate disclosure for historical cost and accumulated depreciation by major class of asset, and (2) the carrying amount of debt for which the capital assets held for sale are pledged as collateral for each major class of asset. Statement 104 will be effective for the fiscal year ending September 30, 2026.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Recently Issued and Implemented Accounting Pronouncements (Continued)

The Town is currently evaluating the requirements of the above statements and the impact on reporting.

Note 2: DETAILED NOTES ON ALL FUNDS

Cash Deposits

The cash deposits are held by a bank that qualifies as a public depository under the Florida Security and Public Deposits Act, as required by Chapter 280, Florida Statutes, and are considered fully insured.

Investments

Florida Statutes authorize the Town to invest in the Local Government Surplus Funds Trust Fund administered by the State Board of Administration, obligations of the U.S. Treasury, and interest-bearing time deposits and savings accounts held in Federal or State chartered banks and savings and loan associations doing business in Florida provided that such deposits are secured by collateral as may be prescribed. It is the Town's policy to only invest funds in vehicles specifically authorized by Florida Statutes. The Town does not have formal policies relating to credit risk or interest rate risk aside from the policy of only investing in funds administered by the State Board of Administration and obligations of the U.S. government.

At the close of the fiscal year, the Town did not hold any investments in the Local Government Surplus Funds Trust Fund (Florida PRIME) external investment pool.

Custodial credit risk – Custodial credit risk for deposits is the risk in the event of the failure of a depository financial institution a government may not be able to recover deposits. Monies placed on deposit with financial institutions in the form of demand deposits, time deposits or certificate of deposits are defined as public deposits. The financial institutions in which the Town places its deposits are certified as "qualified public depositories," as required under the Florida Security for Public Deposits Act. For an investment, this is the risk that, in the event of the failure of the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

As of September 30, 2025, the Town's pension investments are held in street name in the form of stock, debt securities and U.S. government bonds through a financial brokerage firms segregated out from the assets and investments held by other clients of the investment firm and their own assets.

Note 2: DETAILED NOTES ON ALL FUNDS (Continued)

Investments (Continued)

Interest rate risk – Interest rate risk is the possibility that interest rates will rise and reduce the fair value of an investment. The Town manages its exposure to fair value losses arising from increasing interest rates through its adopted investment policies. The Town limits the effective duration of its investment portfolio through the adoption of nationally recognized risk measure benchmarks.

Credit risk – Section I50: *Investments* of the GASB Codification requires that governments provide information about credit risk associated with their investments by disclosing the credit rating of investments in debt securities as described by nationally recognized statistical rating organization.

The Town has limited its credit risk by limiting investments to the safest types of securities, primarily government investment pools. The Town's investment objectives are prioritized by safety, liquidity and yield. Time Deposits, including Certificates of Deposit, are collateralized under the State of Florida Qualified Public Depository Program, whereby member institutions are collectively responsible for any individual member's default.

Concentration risk – Section I50: *Investments* of the GASB Codification requires disclosures of investments in any one issuer that represents five percent or more of total investments, excluding investments issued or explicitly guaranteed by the U.S. government, investments in mutual funds, external investments pools and other pooled investments. The Town's investment policy does not address concentration risk.

Foreign currency risk – The Town's pension trust funds' investments are not exposed to foreign currency risk. The Town's investment policy of the Town's pension trust funds do not address foreign currency risk.

Fair Value – GASB Codification Section 3100: *Fair Value Measurements* establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy under the codification are described as follows:

Level 1 (L1): Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Town has the ability to access.

Level 2 (L2): Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Note 2: DETAILED NOTES ON ALL FUNDS (Continued)

Investments (Continued)

Level 3 (L3): Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

		Credit Quality		Maturities (in Years)			
Investment Type	Type	Rating	Carrying Amount	Less Than 1	1 to 5	5 to 10	More Than 10
Money market mutual funds	Money Market	NR*	$ 71,406	$ 71,406	$ -	$ -	$ -
Corporate Bonds	Fixed Income	Aaa	3,482	-	-	-	3,482
Corporate Bonds	Fixed Income	Aa2	1,951	-	-	-	1,951
Corporate Bonds	Fixed Income	Aa3	7,518	-	-	-	7,518
Corporate Bonds	Fixed Income	A1	42,564	-	21,305	6,137	15,122
Corporate Bonds	Fixed Income	A2	1,987	-	-	-	1,987
Corporate Bonds	Fixed Income	A3	20,692	7,005	11,854	1,833	-
Corporate Bonds	Fixed Income	Ba1	-	-	-	-	-
Corporate Bonds	Fixed Income	Ba3	4,641	-	4,641	-	-
Corporate Bonds	Fixed Income	Baa1	36,874	3,968	11,250	6,578	15,078
Corporate Bonds	Fixed Income	Baa2	47,766	15,721	16,141	3,036	12,868
Corporate Bonds	Fixed Income	Baa3	58,581	8,935	46,121	3,525	-
Corporate Bonds	Fixed Income	NR	42,926	4,972	7,174	28,784	1,996
Corporate Bonds	Fixed Income	WR	6,000	-	-	6,000	-
Municipal Bonds	Fixed Income	Aaa	4,765	-	-	-	4,765
Municipal Bonds	Fixed Income	Aa1	3,570	-	-	-	3,570
Municipal Bonds	Fixed Income	Aa2	1,927	-	-	1,927	-
Municipal Bonds	Fixed Income	Aa3	6,483	-	-	-	6,483
Municipal Bonds	Fixed Income	NR	4,497	-	-	-	4,497
Government Bonds	Fixed Income	Aa1	176,827	-	33,490	109,246	34,091
Government Sponsored Bonds	Fixed Income	Aaa	19,180	-	9,004	-	10,176
Mortgage Pools	Fixed Income	Aaa	298,581	2,910	51,948	53,744	189,979
Mortgage Pools	Fixed Income	NR	36,201	3	-	-	36,198
Total debt securities			827,013	43,513	212,928	220,810	349,761
Common Stock	Equity	NR*	2,206,802	2,206,802	-	-	-
Total pension investments			$ 3,105,221	$ 2,321,721	$ 212,928	$ 220,810	$ 349,761

Note 2: DETAILED NOTES ON ALL FUNDS (Continued)

Investments (Continued)

The following table sets forth by level, within the fair value hierarchy, the Town's assets at fair value as of September 30, 2025:

		Fair Value		Amortized
Investments	**Carrying Amount**	**Level 1**	**Level 2**	**Cost**
Money market mutual funds	$ 71,406	$ -	$ -	$ 71,406
U.S. treasury bonds and notes	176,827	-	176,827	-
U.S. government agencies	19,180	-	19,180	-
Asset-backed securities	334,782	-	334,782	-
Muncipial bonds	21,242	-	21,242	-
Corporate bonds and notes	274,982	-	274,982	-
Common stock	2,206,802	2,206,802	-	-
Total Investments	$ 3,105,221	$ 2,206,802	$ 827,013	$ 71,406

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at September 30, 2025.

Common stock – Common stock classified in Level 1 of the fair value hierarchy are valued using quoted market prices for those securities.

Asset backed securities – Asset backed securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technicque based on the price or yield of similar securities.

Corporate and government bonds – Bonds classified in Level 2 of the fair value hierarchy are valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing value on yields currently available on comparable securities of issuers with similar credit ratings.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Town believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Note 2: DETAILED NOTES ON ALL FUNDS (Continued)

Accounts Receivable

For the Water and Sewer, Solid Waste, and Stormwater Utility Funds, operating revenues are generally recognized on the basis of cycle billings rendered monthly. The amount of services delivered for the period from the last billing date to September 30, 2025 (unbilled receivable), is estimated and accrued at year end. The Town deems all amounts over 60 days uncollectable therefore an allowance for doubtful accounts has been established equivalent to the last two months of billing. If payments are not received from customers, services are shut off and deposits are applied against negative balances.

All account receivables are shown net of allowances for uncollectible accounts for governmental funds. The accounts receivable and allowance for uncollectible accounts at September 30, 2025, were as follows:

	General Fund	Water and Sewer	Solid Waste	Stormwater	**Total**
Receivables					
Customer receivables and unbilled revenues	$ 38,703	$ 646,529	$ 221,673	$ 78,741	**$ 985,646**
Franchise and utility	209,413	-	-	-	**209,413**
Total receivables	248,116	646,529	221,673	78,741	**1,195,059**
Less allowance for uncollectibles	(10,029)	(227,698)	(68,922)	(30,561)	**(337,210)**
Total receivables, net	$ 238,087	$ 418,831	$ 152,751	$ 48,180	**$ 857,849**

Property taxes are considered fully collected during and prior to the end of the fiscal year. Therefore, no material amounts of property taxes are receivable as of September 30, 2025. There are no other reserves for receivables recorded by the Town as of September 30, 2025.

Note 2: DETAILED NOTES ON ALL FUNDS (Continued)

Capital Assets

The following is a summary of changes in capital assets during the year ended September 30, 2025:

	Beginning Balance	Additions	Deletions	**Ending Balance**
Governmental activities				
Capital assets not being depreciated				
Land	$ 1,014,679	$ 595,153	$ -	**$ 1,609,832**
Construction in progress	-	130,669		**130,669**
Total capital assets not being depreciated	1,014,679	725,822	-	**1,740,501**
Capital assets, being depreciated				
Infrastructure	5,269,416	-	-	**5,269,416**
Buildings and improvements	3,342,152	-	-	**3,342,152**
Improvements other than buildings	1,366,794	58,260	-	**1,425,054**
Equipment	2,281,430	236,913	(168,211)	**2,350,132**
Total capital assets, being depreciated	12,259,792	295,173	(168,211)	**12,386,754**
Less accumulated depreciation for				
Infrastructure	(1,895,129)	(121,916)	-	**(2,017,045)**
Buildings and improvements	(1,944,634)	(68,506)	-	**(2,013,140)**
Improvements other than buildings	(814,736)	(72,876)	-	**(887,612)**
Equipment	(2,143,975)	(157,203)	168,211	**(2,132,967)**
Total accumulated depreciation	(6,798,474)	(420,501)	168,211	**(7,050,764)**
Total capital assets being depreciated, net	5,461,318	(125,328)	-	**5,335,990**
Right-to-use lease assets, being amortized				
Equipment	131,044	-	-	**131,044**
Total right-to-use lease assets, being amortized	131,044	-	-	**131,044**
Less accumulated amortization for				
Equipment	(43,681)	(43,681)	-	**(87,362)**
Total accumulated amortization	(43,681)	(43,681)	-	**(87,362)**
Right-to-use lease assets being amortized, net	87,363	(43,681)	-	**43,682**
Governmental activities capital assets, net	$ 6,563,360	$ 556,813	$ -	**$ 7,120,173**

Note 2: DETAILED NOTES ON ALL FUNDS (Continued)

Capital Assets (Continued)

	Beginning Balance	Additions	Deletions	**Ending Balance**
Business-type activities				
Capital assets not being depreciated				
Land	$ 2,500	$ -	$ -	**$ 2,500**
Construction in progress	-	1,011,503	-	**1,011,503**
Total capital assets not being depreciated	2,500	1,011,503	-	**1,014,003**
Capital assets being depreciated				
Buildings and improvements	11,915,486	144,710	-	**12,060,196**
Equipment	439,325	349,984	(15,154)	**774,155**
Total capital assets being depreciated	12,354,811	494,694	(15,154)	**12,834,351**
Less accumulated depreciation for				
Buildings and improvements	(5,167,409)	(388,439)	-	**(5,555,848)**
Equipment	(338,540)	(122,979)	15,154	**(446,365)**
Total accumulated depreciation	(5,505,949)	(511,418)	15,154	**(6,002,213)**
Total capital assets being depreciated, net	6,848,862	(16,724)	-	**6,832,138**
Business-type activities capital assets, net	$ 6,851,362	$ 994,779	$ -	**$ 7,846,141**

Depreciation and amortization expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	**$ 199,593**
Public safety	**114,119**
Physical environment	**122,049**
Culture and recreation	**28,421**
Total	**$ 464,182**

Business-type activities:	
Water and Sewer	**$ 510,245**
Stormwater	**1,173**
Total	**$ 511,418**

Note 2: DETAILED NOTES ON ALL FUNDS (Continued)

Long-Term Debt

FMLC Series Note Payable

In fiscal year 2016, the Town entered into an agreement with the Florida Municipal Loan Council to advance refund the Series 2005B through the issuance of FMLC Series 2016. The loan contains certain filing requirements. The loan is payable annually on October 1 through October 2030. The interest is payable semi-annually on April 1 and October 1 through October 2030, with interest rates from 2.00% to 5.00% over the term of the loan. The loan agreement provides for events of default upon failure to timely make loan payments or other specified payments when due, and failure to observe and perform any covenant, condition or agreement, other than loan payment requirements, for a period of more than 30 days after notice of noncompliance. Covenants beyond timely loan payment requirements include incurrence of additional debt secured by non-ad valorem tax revenues and timely submission of financial information. In the event of default, the lender may call the loan and take other actions to collect amounts due. The Town did not meet the time deadline specified in the loan agreement for submission of audited financial statements; however, this covenant violation was not an event of default. As of September 30, 2025, the principal outstanding on the note was $400,000.

State Revolving Loan Fund

In 2012, the Town entered into a loan agreement with the State of Florida Department of Environmental Protection for the Wastewater Facilities Improvement Projects. Total draws on this loan amounted to $245,057. The loan was a part of an agreement where a grant paid $41,663 toward the loan, $33,937 of which was applied to principal and the rest was applied to interest or other charges. The loan specifies semiannual loan payments of $6,685, including interest at 2.10%, which is payable semiannually on August 15 and February 15 of each year.

In 2014, the Town entered into another loan agreement with the State of Florida Department of Environmental Protection. This loan is part of an agreement that provides principal forgiveness. Of the total $4,480,117 awarded under this agreement, $2,885,195 was forgiven and will not be subject to repayment. The principal forgiveness portion was recorded as capital contributions. The remaining $1,594,922 was recorded as a loan payable. The loan specifies semiannual loan payments of $32,407 including interest at .932%, which is payable semiannually on November 15 and May 15 of each year.

In 2018, the Town entered into another loan agreement with the State of Florida Department of Environmental Protection. This loan is part of an agreement that provides principal forgiveness. Of the total $165,699 awarded under this agreement, $82,850 was forgiven and will not be subject to repayment. The principal forgiveness portion was recorded as capital contributions. The amounts disbursed as of September 30, 2020 and 2021 were $71,019 and $11,831, respectively and have been recorded as a loan payable. The loan specifies semiannual loan payments of $2,233 including interest at .37%, which is payable semiannually on September 15 and March 15 of each year.

Note 2: DETAILED NOTES ON ALL FUNDS (Continued)

Long-Term Debt (Continued)

State Revolving Loan Fund (Continued)

Each of the State Revolving Fund Loans contain covenants that provide for a revenue coverage ratio of 1.15 times debt service payments. As of September 30, 2025, the loan was compliant with this provision. The State of Florida Department of Environmental Protection may seek remedies in the event of default by accelerating loan payments, increasing the financing rate, intercepting delinquent amounts from unobligated funds due to the Town through the State, or applying for a court to appoint a receiver to manage the water and sewer systems, including setting rates, collecting revenues and applying those revenues to the loan balance.

The loan agreements also contain a covenant for the Town to file financial statements timely in accordance with Rules of the Auditor General, for which the Town was in noncompliance; however, this noncompliance was not an event of default.

As of September 30, 2025, the principal outstanding on the state revolving loan funds were $1,487,412.

System Revenue Bond

In 2020, the Town entered into a loan with USDA Rural Development for $203,000, as part of a replacement project. The loan bears interest at an annual rate of 1.75%, with an annual installment of $7,099 to begin December 1, 2020. The loan matures on December 6, 2059.

In 2020, the Town entered into a loan with USDA Rural Development for $79,000 as part of a replacement project. The loan bears interest at an annual rate of 1.75%, with an annual installment of $2,763 to begin December 1, 2020. The loan matures on December 6, 2059.

As of September 30, 2025, the principal outstanding on the system revenue bonds is $254,882.

Line of Credit

In 2025, the Town entered into a line of credit with a bank for $5,000,000, maturing August 7, 2028. The line of credit bears an interest rate of 4.27 as of September 30, 2025. The current balance drawn on the line of credit is $100,000 as of September 30, 2025.

Leases-Lessee

The Town has entered into a lease agreement as a lease for financing the acquisition of equipment. Total annual lease payments that the Town paid for the year ended September 30, 2025, was $29,870. The lease has a 4 year term.

Note 2: DETAILED NOTES ON ALL FUNDS (Continued)

Long-Term Debt (Continued)

Long-term liability activity for the fiscal year ended September 30, 2025 as follows:

	Beginning Balance	Additions	Reductions	**Ending Balance**	Due Within One Year
Governmental activities					
Note payable					
FMLC Series 2017	$ 460,000	$ -	$ (60,000)	**$ 400,000**	$ 60,000
Total notes from direct borrowings	460,000	-	(60,000)	**400,000**	60,000
Other liabilities:					
Unamortized premium	15,995	-	(2,665)	**13,330**	2,665
Lease liabilities	106,835	-	(24,924)	**81,911**	26,078
Compensated absences	114,407	58,590		**172,997**	127,631
Total other liabilities	237,237	58,590	(27,589)	**268,238**	156,374
Governmental activities long-term liabilities	$ 697,237	$ 58,590	$ (87,589)	**$ 668,238**	$ 216,374

Compensated absences are generally liquidated by the general fund for governmental activities.

The following table indicates future debt service requirements for Governmental Activities:

For the year ended September 30:	Principal	Interest	Total
2026	$ 60,000	$ 12,863	$ 72,863
2027	65,000	11,456	76,456
2028	65,000	9,913	74,913
2029	70,000	8,050	78,050
2030	140,000	7,000	147,000
Total	$ 400,000	$ 49,282	$ 449,282

Note 2: DETAILED NOTES ON ALL FUNDS (Continued)

Long-Term Debt (Continued)

The following is a schedule of minimum future lease payments from lease agreements:

For the years ending September 30,	Principal Payments	Interest Expense	Total
2026	$ 26,078	$ 3,792	$ 29,870
2027	27,285	2,585	29,870
2028	28,548	1,322	29,870
Total	$ 81,911	$ 7,699	$ 89,610

The following table represents debt service of business-type activities:

	Beginning Balance	Additions	Reductions	**Ending Balance**	Due Within One Year
Business-type activities					
Notes payable					
SRF Loan WW480200	$ 146,459	$ -	$ (10,348)	**$ 136,111**	$ 10,567
SRF Loan WW480202	1,340,842	-	(52,439)	**1,288,403**	52,929
SRF Loan WW480240	67,119	-	(4,221)	**62,898**	4,237
System Revenue Bond 2019A	187,096	-	(3,802)	**183,294**	3,868
System Revenue Bond 2019B	73,067	-	(1,479)	**71,588**	1,505
Line of credit	-	100,000	-	**100,000**	-
Total notes from direct borrowings	1,814,583	100,000	(72,289)	**1,842,294**	73,106
Other liabilities:					
Compensated absences	10,009	14,249		**24,258**	20,913
Total other liabilities	10,009	14,249	-	**24,258**	20,913
Business-type activities long-term liabilities	$ 1,824,592	$ 114,249	$ (72,289)	**$ 1,866,552**	$ 94,019

Note 2: DETAILED NOTES ON ALL FUNDS (Continued)

Long-Term Debt (Continued)

The following table represents future debt service requirements of business-type activities:

For the year ended September 30:	Principal	Interest	Total
2026	$ 73,106	$ 19,343	$ 92,449
2027	73,881	18,523	92,404
2028	74,719	17,694	92,413
2029	75,567	16,854	92,421
2030	81,268	19,449	100,717
2031-2035	396,668	65,598	462,266
2036-2040	366,920	43,867	410,787
2041-2045	344,329	26,183	370,512
2046-2050	176,578	9,802	186,380
2051-2055	41,490	5,058	46,548
2056-2060	37,768	1,949	39,717
Total	$ 1,742,294	$ 244,320	$ 1,986,614

The Town has notes outstanding at September 30, 2025, for which revenues of the Town have been pledged for repayment. Revenues pledged to repay these obligations are as follows:

	Amount Issued	Future Principal and Interest	Current Pledged Revenue	Current Year Principal and Interest	Current Percentage of Revenue
Business-type activities					
Revenue Notes					
State Revolving Fund Loans Maturity: 2037-2047 Interest rate: 2.50% Purpose: Wastewater Facility Improvements Pledged revenue: Charges for services	$ 1,907,266	$ 1,645,457	$ 1,124,368	$ 82,536	7.34%

Note 2: DETAILED NOTES ON ALL FUNDS (Continued)

Leases-Lessor

The Town accounts for leases in accordance with GASB 87, *Leases*. The Town's operations consist of agreements for use of a building operating a library branch and cellphone towers.

A lease agreement allows use of the building on the corner of Kennedy Boulevard and College Street for the operation of a library branch. The lease was extended for an additional five-year term and will terminate in 2029, at which time all additions to the property will revert to the Town. Lessee has the option to extend the lease for one additional five (5) year term.

A lease agreement allowed for use of a structure for a cell tower. The lease was terminated in 2025.

The town recognized $88,443 for lease revenue principal and $16,825 of lease interest related to the use of a building operating a library branch and cellphone towers for the year ended September 30, 2025.

Net Investment In Capital Assets

The elements of this calculation are as follows:

	Governmental Activities	Business-Type Activities	**Total**
Capital assets (net)	$ 7,120,173	$ 7,846,141	**$ 14,966,314**
Plus unamortized deferred bond cost	3,076	-	**3,076**
Less outstanding debt related to capital assets	(495,240)	(1,842,294)	**(2,337,534)**
Net investment in capital assets	$ 6,628,009	$ 6,003,847	**$ 12,631,856**

Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of property and other assets; errors and omissions by employees; and natural disasters, particularly during the hurricane season of June through November. The Town has purchased various types of insurance to protect itself. There have been no changes in insurance coverage during the current fiscal year. There were no changes in insurance coverage from the previous year. The Town does not participate in a risk pool and does not retain any of the risks of loss.

Note 2: DETAILED NOTES ON ALL FUNDS (Continued)

Contingent Liabilities

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the government expects such amounts, if any, to be immaterial.

The government is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the Town's counsel, the resolution of these matters will not have a material adverse effect on the financial condition of the Town.

Fund Balance Deficit

The Water and Sewer Fund had a deficit balance in unrestricted net position of $4,441,108 at September 30, 2025. The Water and Sewer Fund deficit is anticipated to be funded through enhanced revenues from rate increases and reduction of expenses.

Note 3: RETIREMENT PLANS

Employee Retirement Plans and Pension Plans

The Town participates in two public employee retirement plans. These plans are a single employer defined benefit police officer's pension plan for its sworn police officers (Town of Eatonville Municipal Police Officers' Retirement Trust Fund) (the Plan) and a defined contribution plan for all other Town employees meeting certain age and length of service requirements. The Plan is maintained as a pension trust fund and included as part of the Town's reporting entity. The Plan does not issue a stand-alone financial report.

Defined Contribution Plan

The Town's Defined Contribution Plan and Trust (the Defined Contribution Plan) is an adoption of the Florida Municipal Pension Trust Fund Defined Contribution Plan and Trust, which is administered by the Florida League of Cities, Inc. The Trustee for the Defined Contribution Plan's assets is the CitiStreet Retirement Service. The Defined Contribution Plan was established effective October 1, 1989 by ordinance. There were no amendments during the year.

All general employees, except police officers, are eligible to participate in the Defined Contribution Plan provided they have completed one (1) year of service. Since this plan qualifies as a defined contribution plan, which is administered in its entirety under a pool arrangement by the Florida League of Cities, Inc., the assets, liabilities, net position and operations are not recorded within the Town's financial statements.

Note 3: RETIREMENT PLANS (Continued)

Contributions

The Town Council is responsible for setting the employer's contribution annually during budget adoption. The Town budgets the lesser of $28,047 or five percent (5%) of eligible compensation. Contributions to the Defined Contribution Plan are discretionary on the part of the Town. Employees may contribute up to a maximum of ten percent (10%) of covered compensation. Under the provisions of the Defined Contribution Plan, employees are eligible for normal retirement at age 65 with 10 years of credited service.

An employee who leaves the employment of the Town is entitled to all their contributions and a portion of the Town's contributions based on the following vesting schedule:

Years of Service	Percentage of Balance Vested
1 year but less than 5	0%
5 years but less than 6	50%
6 years but less than 7	60%
7 years but less than 8	70%
8 years but less than 9	80%
9 years but less than 10	90%
10 or more years	100%

There were no employee contributions to the Defined Contribution Plan during the fiscal year ended September 30, 2025. The employer's contributions were $50,430 for the year ended September 30, 2025.

Pension Plan

The Municipal Police Officers' and Firefighters' Retirement Trust Funds Office, housed within the Division of Retirement, is the state entity responsible for administrative oversight of the Police Officers' Pension Trust Fund. The Plan was established on December 18, 1972 by Town Ordinance 72-100B, providing for pension, death and disability benefits. It is subject to Provisions of Chapter 185, Florida Statutes.

The Plan, in accordance with the above Statute, is governed by a five-member pension Board. Two police officers who are elected by a majority of the members of the Plan, two current residents of the Town who are appointed by the Town Council, and a fifth member who is elected by the other four members constitute the Pension Board. The Town and the Plan participants are obligated to fund all plan costs based upon actuarial valuations. The Town is authorized to establish benefit levels and the Board of Trustees approves the actuarial assumptions used in determination of contribution levels.

Note 3: RETIREMENT PLANS (Continued)

Pension Plan (Continued)

Benefits under the Plan are computed on the basis of age, years of service, average final compensation, and credited service. Members are vested after 10 years of credited service and the retirement age is 55 for normal retirement or 50 for early retirement. Non-vested members are entitled to 100% refund of their accumulated contributions, without interest, if they discontinue employment prior to the 10 year vesting period.

The makeup of plan participants as of September 30, 2025 valuation was as follows:

Plan Membership	Police Employees
Inactive plan members or beneficiaries currently receiving benefits	3
Inactive plan members entitled to, but not yet receiving benefits	-
Active plan members	16
Total plan membership	19

Plan participants contribute 5% of earnings. The Town contributes the remaining amount necessary for payment of normal costs and amortization of the accrued past service liability as provided for in Part VII of Chapter 112, Florida Statutes. Plan members vest after ten years of service and are eligible for distribution of accrued benefits upon age 52 with 25 years of credited service or age 55 with ten years of credited service.

Annual Money-Weighted Rate of Return

For the fiscal year ended September 30, 2025, the annual money-weighted rate of return, net of investment expense on Plan investments was 12.94%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Note 3: RETIREMENT PLANS (Continued)

Pension Plan (Continued)

Net Pension Asset

The following schedule displays the components of the net pension asset as of the Town's measurement date of September 30, 2025.

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension (Asset) (a) - (b)
Balance at October 1, 2024	$ 2,307,163	$ 3,048,955	$ (741,792)
Changes for the year:			
Service cost	88,463	-	88,463
Interest	163,117	-	163,117
Difference between expected and actual experience	108,458	-	108,458
Changes of assumptions	58,460	-	58,460
Contributions - Employer	-	24,438	(24,438)
Contributions - State	-	20,436	(20,436)
Contributions - Employee	-	40,632	(40,632)
Net investment income	-	113,185	(113,185)
Benefit payments, including refunds of employee contributions	(106,101)	(106,101)	-
Administrative expense	-	(10,888)	10,888
Net changes	312,397	81,702	230,695
Balance at September 30, 2025	$ 2,619,560	$ 3,130,657	$ (511,097)
Plan fiduciary net position as a percentage of the total pension liability at September 30, 2025			119.51%

Actuarial Assumptions

The following is a summary of actuarial assumptions used in the latest actuarial valuation:

Valuation date	October 1, 2024
Actuarial method and assumptions:	
Method	Entry Age Normal Cost Method
Investment rate of return	6.50%
Discount Rate	6.50%
Inflation rate	2.50%
Projected salary increases	5.00%
Mortality tables	RP 2000 Table - Sex Distinct

Note 3: RETIREMENT PLANS (Continued)

Pension Plan (Continued)

Investments

The long-term expected rate of return on Plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of Plan investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the Plan's target asset allocation as of September 30, 2025 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equities	33.60%	6.04%
Fixed income	63.20%	0.97%
Cash	3.20%	0.10%
Total	100.00%	

Discount Rate

The discount rate used to measure the total pension asset was 6.5%. The projection of cash flows used to determine this discount rate assumed that plan member contributions will be made at the current contribution rate and that sponsor contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine total pension liability.

The following presents the net pension asset calculated using the discount rate of 6.5% as well as what it would be if it were calculated using a discount rate that is 1% lower (5.5%) and 1% higher (7.5%) than the current rate:

	1 % Decrease (5.5%)	Current Discount Rate (6.5%)	1 % Increase (7.5%)
Net pension (asset)	$ (175,379)	$ (511,097)	$ (790,446)

Note 3: RETIREMENT PLANS (Continued)

Pension Expense and Deferred Inflows and Outflows of Resources Related to Pension

For the year ended September 30, 2025, the Town recognized a pension expense of $218,195. At September 30, 2025, the Town reported deferred outflows of resources and deferred inflows of resources from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 91,808	$ 12,883
Changes of assumptions	38,973	-
Net difference between projected and actual earnings on plan investments	-	251,246
Total	$ 130,781	$ 264,129

Deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended September 30:	
2026	$ 18,023
2027	(54,410)
2028	(113,755)
2029	16,794
Total	$ (133,348)

Note 4: INTERFUND BALANCES

The outstanding balances between funds result mainly from interfund goods and services provided, reimbursements of expenditures, and working capital loans. The following is a summary of interfund receivables and payables at September 30, 2025:

Fund	Receivable	Payable
General Fund	$ 3,185,706	$ 780,856
CRA	-	161,163
Water and Sewer Fund	-	4,013,442
Solid Waste Fund	890,712	106,225
Stormwater Fund	1,104,935	119,667
Total	$ 5,181,353	$ 5,181,353

Note 4: INTERFUND BALANCES (Continued)

Transfers for the year ended September 30, 2025:

	Transfers in	
	Water and Sewer	Total
Transfers out:		
General Fund	$ 55,000	$ 55,000

Note 5: SUBSEQUENT EVENTS

The Town was awarded a grant of $8,300,000 from Orange County CDBG Disaster Relief. These funds will prevent flooding by improving our stormwater and our park will get a massive makeover, bringing modern amenities and much-needed upgrades.

REQUIRED SUPPLEMENTARY INFORMATION

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Town of Eatonville, Florida
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget to Actual - General Fund

For the year ended September 30, 2025	Budgeted Amounts Original	Budgeted Amounts Final	**Actual Amounts**	Variances Final Budget Positive/ (Negative)
Revenue				
Ad valorem taxes	$ 2,675,077	$ 2,675,077	**$ 2,681,588**	$ 6,511
Utility taxes	628,981	628,981	**856,467**	227,486
Franchise fees	430,000	430,000	**463,455**	33,455
Sales tax	393,044	393,044	**449,905**	56,861
Intergovernmental revenues	163,711	163,711	**308,767**	145,056
Licenses and permits	169,685	169,685	**60,989**	(108,696)
Charges for services	131,600	131,600	**49,822**	(81,778)
Fines and forfeitures	14,900	14,900	**4,833**	(10,067)
Interest income	1,000	1,000	**44,620**	43,620
Rental and other income	153,106	153,106	**198,274**	45,168
Total revenues	4,761,104	4,761,104	**5,118,720**	357,616
Expenditures				
General government	2,266,631	2,266,632	**2,169,179**	97,453
Public safety	2,412,987	2,412,987	**2,438,999**	(26,012)
Physical environment	257,443	257,443	**292,389**	(34,946)
Economic environment	9,655	9,655	**7,791**	1,864
Culture/recreation	97,892	97,892	**67,091**	30,801
Capital outlay	128,500	128,500	**331,833**	(203,333)
Debt service:				
Principal	60,000	60,000	**60,000**	-
Interest	14,138	14,138	**16,015**	(1,877)
Total expenditures	5,247,246	5,247,247	**5,383,297**	(136,050)
Excess (deficiency) of revenues over (under) expenditures	(486,142)	(486,143)	**(264,577)**	221,566
Other Financing Sources (Uses)				
Transfers out	-	-	**(55,000)**	(55,000)
Total other financing sources (uses)	-	-	**(55,000)**	(55,000)
Net change in fund balances	(486,142)	(486,143)	**(319,577)**	166,566
Fund balance, beginning of year	3,558,776	3,558,776	**3,558,776**	-
Fund balance, end of year	$ 3,072,634	$ 3,072,633	**$ 3,239,199**	$ 166,566

Town of Eatonville, Florida
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget to Actual - CRA Fund

For the year ended September 30, 2025	Budgeted Amounts Original	Budgeted Amounts Final	**Actual Amounts**	Variances Final Budget Positive/ (Negative)
Revenue				
Ad valorem taxes	$ 350,500	$ 350,500	**$ 350,500**	$ -
Interest	24,000	24,000	**27,224**	3,224
Intergovernmental	1,000,000	750,000	**-**	(750,000)
Miscellaneous income	-	-	**17,877**	17,877
Total revenues	1,374,500	1,124,500	**395,601**	(728,899)
Expenditures				
General government	662,342	662,342	**378,980**	283,362
Culture/recreation	-	-	**29,217**	(29,217)
Capital outlay	1,305,158	1,300,158	**689,162**	610,996
Total expenditures	1,967,500	1,962,500	**1,097,359**	865,141
Net change in fund balance	(593,000)	(838,000)	**(701,758)**	136,242
Fund balance, beginning of year	1,303,335	1,303,335	**1,462,590**	1,462,590
Fund balance, end of year	$ 710,335	$ 465,335	**$ 760,832**	$ 1,598,832

Town of Eatonville, Florida
Schedule of Changes in Net Pension Asset and Related Ratios
Police Officers' Pension Fund

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total Pension Liability										
Service cost	$ 88,463	$ 76,010	$ 83,513	$ 78,416	$ 77,649	$ 82,509	$ 78,742	$ 70,718	$ 71,173	$ 71,173
Interest	163,117	142,866	130,139	119,374	113,461	96,643	89,594	94,557	85,329	75,091
Differences between expected and actual experience	108,458	41,173	-	(70,151)	105,293	-	47,668	(270,949)	-	-
Changes of assumptions	58,460	-	-	-	-	(37,585)	56,088	62,221	-	-
Benefit payments, including refunds of employee contributions	(106,101)	(67,288)	(35,752)	(38,792)	(22,712)	(19,003)	(33,112)	(48,446)	-	-
Net change in total pension liability	312,397	192,761	177,900	88,847	273,691	122,564	238,980	(91,899)	156,502	146,264
Total pension liability, beginning	2,307,163	2,114,402	1,936,502	1,847,655	1,573,964	1,451,400	1,212,420	1,304,319	1,147,817	1,001,553
Total pension liability, ending (a)	$ 2,619,560	$ 2,307,163	$ 2,114,402	$ 1,936,502	$ 1,847,655	$ 1,573,964	$ 1,451,400	$ 1,212,420	$ 1,304,319	$ 1,147,817
Plan Fiduciary Net Position										
Contributions - Employer	$ 24,438	$ -	$ -	$ -	$ -	$ 16,839	$ 15,000	$ 15,000	$ 9,000	$ -
Contributions - State	20,436	-	57,066	18,876	-	-	17,160	14,803	13,340	18,484
Contributions - Employee	40,632	41,816	31,803	32,681	29,628	30,675	31,598	29,461	28,405	28,010
Net investment income	113,185	800,189	161,693	(262,910)	402,281	(20,267)	96,006	106,241	151,725	138,286
Benefit payments, including refunds of employee contributions	(106,101)	(67,288)	(35,752)	(38,792)	(22,712)	(19,003)	(33,112)	(48,446)	-	-
Administrative expense	(10,888)	(13,814)	(12,283)	(17,900)	(9,900)	(14,660)	(24,694)	(25,168)	(15,150)	(9,900)
Net change in plan fiduciary net position	81,702	760,903	202,527	(268,045)	399,297	(6,416)	101,958	91,891	187,320	174,880
Plan fiduciary net position, beginning	3,048,955	2,288,052	2,085,525	2,353,570	1,954,273	1,960,689	1,858,731	1,766,840	1,579,520	1,404,640
Plan fiduciary net position, ending (b)	3,130,657	3,048,955	2,288,052	2,085,525	2,353,570	1,954,273	1,960,689	1,858,731	1,766,840	1,579,520
Net pension (asset) - ending (a) - (b)	$ (511,097)	$ (741,792)	$ (173,650)	$ (149,023)	$ (505,915)	$ (380,309)	$ (509,289)	$ (646,311)	$ (462,521)	$ (431,703)
Plan fiduciary net position as a percentage of the total pension liability	119.51%	132.15%	108.21%	107.70%	127.38%	124.16%	135.09%	153.31%	135.46%	137.61%
Covered payroll	$ 812,640	$ 836,325	$ 636,060	$ 653,620	$ 592,560	$ 613,500	$ 631,956	$ 589,220	$ 568,100	$ 560,200
Net pension asset as a percentage of covered payroll	(62.89%)	(88.70%)	(27.30%)	(22.80%)	(85.38%)	(61.99%)	(80.59%)	(109.69%)	(81.42%)	(77.06%)

Town of Eatonville, Florida
Schedule of Changes in Net Position Asset and Related Ratios (Continued)
Police Officers' Pension Fund

NOTES TO SCHEDULE:

The amounts presented for each fiscal year were determined as of September 30th. The Town implemented GASB Statement No. 68 for the fiscal year ended September 30, 2014.

Change of Assumptions:

For measurement date September 30, 2025, there were no changes to assumptions made in the calculations presented above.

PRIOR YEAR NOTES TO SCHEDULE:

For measurement date September 30, 2018, as a result of Chapter 2015-157, Laws of Florida, assumed rates of mortality have been changed to those used in the July 1, 2018 FRS valuation report.

For measurement date September 30, 2020, amounts reported as changes of assumptions resulted from lowering the inflation rate from 3.0% to 2.5% and reducing the salary increase assumptions from 5.5%-10% to 5.0%.

Town of Eatonville, Florida
Schedule of Contributions and Annual Money-Weighted Rate of Return
Police Officers' Pension Fund

Schedule of Contributions
Last 10 Fiscal Years

Year Ended September 30	Actuarially Determined Contribution (a)	Contribution in Relation to Actuarially Required Contribution (b)	Contribution (Excess) Deficiency (a-b)	Covered Payroll (c)	Percentage of Covered Payroll Contributed (b/c)
2025	$ -	$ 44,874	$ (44,874)	$ 812,640	5.52%
2024	-	-	-	836,325	0.00%
2023	-	57,066	(57,066)	636,060	8.97%
2022	-	18,876	(18,876)	653,620	2.89%
2021	-	-	-	592,560	0.00%
2020	-	16,839	(16,839)	613,500	5.09%
2019	1,896	32,160	(30,264)	631,956	5.09%
2018	1,768	29,803	(28,035)	589,220	5.06%
2017	1,084	22,340	(21,256)	568,100	3.93%
2016	1,084	8,484	(7,400)	560,200	1.51%

Annual Money Weighted Rate of Return
Last 10 Fiscal Years

Year Ended September 30	Annual Money-Weighted Rate of Return
2025	12.94%
2024	6.62%
2023	4.23%
2022	3.62%
2021	8.11%
2020	(1.03%)
2019	5.19%
2018	9.50%
2017	9.50%
2016	9.72%

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OTHER SUPPLEMENTARY INFORMATION

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Town of Eatonville, Florida
Schedule of Revenues and Expenses Compared to Budget (Budgetary Basis)
Enterprise Fund – Water and Sewer Fund

For the year ended September 30, 2025	Water and Sewer Final Budget	**Actual**	Variance Positive/ (Negative)
Operating Revenues			
Charges for services	$ 754,711	**$ 1,613,611**	$ 858,900
Total operating revenues	754,711	**1,613,611**	858,900
Operating Expenses			
Personnel services	317,409	**417,272**	(99,863)
Operating	1,148,802	**1,279,615**	(130,813)
Total operating expenses	1,466,211	**1,696,887**	(230,676)
Operating income (loss)	(711,500)	**(83,276)**	628,224
Non-operating revenues			
Capital grants	-	**1,750,514**	1,750,514
Transfers	-	**55,000**	55,000
Total non-operating revenues	-	**1,805,514**	1,805,514
Excess (deficiency) of revenues over (under) expenses	$ (711,500)	**$ 1,722,238**	$ 2,433,738

Note: Depreciation expense of $510,245 is not budgeted and, therefore, is not included on this schedule.

Town of Eatonville, Florida
Schedule of Revenues and Expenses Compared to Budget (Budgetary Basis)
Enterprise Fund – Solid Waste Fund

For the year ended September 30, 2025	Solid Waste Final Budget	**Actual**	Variance Positive/ (Negative)
Operating Revenues			
Charges for services	$ 396,000	**$ 471,721**	$ 75,721
Total operating revenues	396,000	**471,721**	75,721
Operating Expenses			
Operating	396,000	**513,752**	(117,752)
Total operating expenses	396,000	**513,752**	(117,752)
Excess (deficiency) of revenues over (under) expenses	$ -	**$ (42,031)**	$ (42,031)

Town of Eatonville, [illegible]
Schedule of Revenues and Expenses Compared to Budget (Budgetary Basis)
Enterprise Fund – Stormwater Fund

For the year ended September 30, 2025	Stormwater Final Budget	**Actual**	Variance Positive/ (Negative)
Operating Revenues			
Charges for services	$ 223,014	**$ 204,410**	$ (18,604)
Total operating revenues	223,014	**204,410**	(18,604)
Operating Expenses			
Personnel services	159,655	**158,011**	1,644
Operating	91,497	**90,820**	677
Total operating expenses	251,152	**248,831**	2,321
Excess of revenues over expenses	$ (28,138)	**$ (44,421)**	$ (16,283)

Note: Depreciation expense of $1,173 is not budgeted and, therefore, is not included on this schedule.

OTHER AUDITOR'S REPORTS

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Mayor and Members of the Town Council
Town of Eatonville, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Eatonville, Florida (the Town), as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements and have issued our report thereon dated November 6, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2025-001, 2025-002 and 2025-003 that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests did not disclose instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Town's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Town's response to the findings identified in our audit and described in the accompanying schedule of findings. The Town's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CARR, RIGGS & INGRAM, L.L.C.

Orlando, Florida
November 6, 2026

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Honorable Mayor and Members of the Town Council
Town of Eatonville, Florida

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited Town of Eatonville, Florida's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on the Town of Eatonville, Florida's major federal program for the year ended September 30, 2025. Town of Eatonville, Florida's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Town of Eatonville, Florida complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended September 30, 2025.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Town of Eatonville, Florida and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of Town of Eatonville, Florida's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Town of Eatonville, Florida's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Town of Eatonville, Florida's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Town of Eatonville, Florida's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Town of Eatonville, Florida's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Town of Eatonville, Florida's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Town of Eatonville, Florida's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS, INGRAM, L.L.C.

Orlando, Florida
November 6, 2026

Town of Eatonville, [illegible]
Schedule of Expenditures of Federal Awards
September 30,2025

Federal or State Grantor/ Pass-Through Grantor/Program	Identifying Grant/Loan Number	Assistance Listing Number	Expenditures	Subrecipients
U.S. Department of Justice				
Edward Bryne Memorial Formula Grant Program	15PBJA-23-GG-00713-BRND	16.579	$ 70,270	$ -
Passed through Florida Dept. of Law Enforcement (FDLE)				
Edward Byrne Memorial Justice Assistance Grant Program	JG053	16.738	11,289	-
Total U.S. Department of Justice			81,559	-
U.S. Department of Treasury				
COVID 19-Coronavirus State and Local Fiscal Recovery Fund		21.027	739,012	-
U.S. Environmental Protection Agency				
Congressionally Mandated Projects		66.202	7,752	-
Capitalization Grants for Drinking Water State Revolving Fund	ST-03D10824-0	66.468	307,476	-
Clean Water State Revolving Fund	ST-03D10924-0	66.458	451,434	-
Midsize and Large Drinking Water System Infrastructure Resilience and Sustainability Program		66.488	252,593	-
Total U.S. Environmental Protection Agency			1,019,254	-
Total of Federal Awards			$ 1,839,825	$ -

Town of Eatonville, Florida
Notes to the Schedule of Expenditures of Federal Awards

A. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Town of Eatonville, Florida, under programs of the federal government for the year ended September 30, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles*. Because the Schedule presents only a selected portion of the operations of the Town of Eatonville, Florida, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Town of Eatonville, Florida.

B. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable, or are limited as to reimbursement.

C. Sub-recipients

The Town of Eatonville, Florida had no sub-recipients of federal awards in the fiscal year ended September 30, 2025.

D. Indirect Cost Rate

The Town of Eatonville, Florida has elected not to use the 15-percent de minimis indirect cost rate allowed under the Uniform Guidance.

E. Loan/Loan Guarantee Outstanding Balances

The Town of Eatonville, Florida did not have any federal loans or loan guarantees outstanding during the year ended September 30, 2025.

F. Noncash Awards

The Town of Eatonville, Florida received no non-cash awards in the fiscal year ended September 30, 2025.

G. Contingencies

Grant monies received and disbursed by the Town of Eatonville, Florida are for specific purposes and are subject to review by the grantor agencies. Such audits may result in requests for reimbursement due to disallowed expenditures. Based upon experience, the Town of Eatonville, Florida does not believe that such disallowance, if any, would have a material effect on the financial position of the Town of Eatonville, Florida.

Town of Eatonville,
Schedule of Findings and Questioned Costs

PART I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements

1.	Type of auditors' report issued	Unmodified
2.	Internal control over financial reporting:	
	a. Material weaknesses identified?	Yes
	b. Significant deficiencies identified not considered to be material weaknesses?	None noted
	c. Noncompliance material to the financial statements noted?	None

***Federal Awards**:*

1.	Type of auditors' report issued on compliance for major federal program	Unmodified
2.	Internal control over major program:	
	a. Material weaknesses identified?	None
	b. Significant deficiencies identified not considered to be material weaknesses?	None noted
3.	Any audit findings disclosed that are required to be reported in accordance with 2CFR section 200.516(a)?	None
4.	Identification of major federal award:	

Federal Award	Assistance Listing Number
COVID-Coronavirus State and Local Fiscal Recovery Fund	21.027

5. A threshold of $1,000,000 was used to distinguish between Type A and Type B programs for federal programs.
6. The Town is not a low-risk auditee.

PART II – FINANCIAL STATEMENT FINDINGS

2025-001 Financial Reporting (Repeat material weakness finding)

Criteria: All transactions should be recorded in accordance with GAAP. The financial close process should include evaluation, reconciliations and adjustments to ensure accrual of respective accounts.

Condition: Multiple transactions were not recorded consistently with accounting principles generally accepted in the United States of America (GAAP).

Cause of Condition: Transactions inconsistent with GAAP were recorded improperly due to lack of oversight or insufficient knowledge. Transactions were not recorded appropriately as part of the financial close and reconciliation process.

Effect of Condition: The Town's financial statements were materially misstated prior to audit adjustments. The following adjustments were made:

- $101,600 to record deferred inflows, reduction in lease receivables, lease revenue and interest income for cell tower lease agreement-General
- $86,200 to record deferred inflows, reduction in lease receivables, lease revenue and interest income for library lease agreement-General
- $131,700 to agree equity balances-Enterprise/General
- $64,800 to adjust unbilled accounts receivable and revenue-Enterprise
- $89,200 to correct accounts receivable allowance for bad debt and revenue-Enterprise/General
- $1,011,500 to adjust construction in progress amounts which were originally recorded as Water and Sewer expenses-Enterprise
- $739,000 to adjust ARPA revenue replacement from deferred revenue to intergovernmental revenue-General
- $155,500 to adjust capital outlay-General
- $1,147,100 to properly account for the balances between the due to/from other funds-General/Enterprise/CRA
- $1,012,000 to properly account for revenue from grant expenses that are on a reimbursable basis

Recommendations: We recommend the Finance Department ensure adjustments are made to reflect all activity on the GAAP basis and all filings are timely made as part of the financial close process. We recommend reconciliations be performed through accounts to ensure activity is properly recorded.

Views of Responsible Officials: See page 77-79 for management's response to the finding.

2025-002 Financial Reporting on Schedule of Expenditures of Federal Awards and State Financial Assistance (Material Weakness)

Criteria: The Schedule of Expenditures of Federal Awards and State Financial Assistance should be prepared in accordance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the audit requirements of Chapter 10.550, Rules of the Auditor General.

Condition: In accordance with 2 CFR 200.510(b), the Schedule of Expenditures of Federal Awards and State Financial Assistance was not prepared to include certain expenditures on grant funds during the year expended.

Cause of Condition: The City did not report expenditures on grant funds as they were expended to properly prepare a Schedule of Expenditures of Federal Awards and State Financial Assistance.

Effect of Condition: The City did not report expenditures made on grant funds in the amount of $1,839,825 to properly prepare a Schedule of Expenditures of Federal Awards and State Financial Assistance.

Recommendations: We recommend the Finance Department ensure grant expenditures are properly tracked and reported as expended on the Schedule of Expenditures of Federal Awards and State Financial Assistance.

Views of Responsible Officials: See pages 77-79 for management's response to the finding.

2025-003 Capital Assets (Material Weakness)

Criteria: Following GASB 34, capital outlay should record expenditures in governmental fund financial statements on the modified accrual basis. Capital outlay expenditures were not identified properly for government wide capital assets.

Condition: Current activity on construction in progress and purchases were expensed in operating accounts. Expenses were not identified as additional capital assets.

Cause of Condition: Current year construction costs were classified as an operating expense with no projects identified. Capital outlay in governmental activities were not properly identified for government wide statements as capital asset additions.

Effect of Condition: Approximately $1,167,000 of capital asset additions were not identified.

Recommendations: We recommend GASB 34 be followed relating to capital assets to ensure proper reporting within the governmental activities.

Views of Responsible Officials: See pages 77-79 for management's response to the finding.

PART III – FEDERAL AWARD FINDINGS

None noted.

PART IV – PRIOR AUDIT FINDINGS

2024-002 Debt Covenant Compliance (Repeat compliance finding)

The Town's State Revolving Fund Loan (SRF) agreements require the Town maintain rates and charges for services furnished by the water and sewer systems, which will be sufficient to provide pledged revenues equal to or exceeding 1.15 times the sum of the Town's semiannual loan payments due in such fiscal year. Pledged revenues are derived from the operation of the water and sewer systems after payment of the operation and maintenance expenses of the system. The Town did not meet the pledged revenue coverage covenant required by its SRF loan agreements.

Status**:** This matter has been resolved in the current year.

2024-003 Internal Control on Financial Reporting (Significant Deficiency)

Deposits were not properly recorded in appropriate fund bank accounts and bank reconciliations were not completed accurately. Cash deposits for charges for services were deposited to incorrect bank accounts. Bank accounts were unable to be reconciled and caused large unreconciled differences.

Status: Corrective action has been taken and this matter has been fully resolved.

TOWN OF EATONVILLE

"THE OLDEST BLACK INCORPORATED MUNICIPALITY IN AMERICA"

Management's Corrective Action Plan

2025-001 Financial Reporting (Repeat material weakness finding)

Criteria: All transactions should be recorded in accordance with GAAP. The financial close process should include evaluation, reconciliations and adjustments to ensure accrual of respective accounts.

Condition: Multiple transactions were not recorded consistently with accounting principles generally accepted in the United States of America (GAAP).

Cause of Condition: Transactions inconsistent with GAAP were recorded improperly due to lack of oversight or insufficient knowledge. Transactions were not recorded appropriately as part of the financial close and reconciliation process.

Effect of Condition: The Town's financial statements were materially misstated prior to audit adjustments. The following adjustments were made:

- $101,600 to record deferred inflows, reduction in lease receivables, lease revenue and interest income for cell tower lease agreement-General
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- $131,700 to agree equity balances-Enterprise/General
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- $1,147,100 to properly account for the balances between the due to/from other funds- General/Enterprise/CRA
- $1,012,000 to properly account for revenue from grant expenses that are on a reimbursable basis

Recommendations: We recommend the Finance Department ensure adjustments are made to reflect all activity on the GAAP basis and all filings are timely made as part of the financial close process. We recommend reconciliations be performed through accounts to ensure activity is properly recorded.

Management Response:

The Town concurs with this finding. The Town has engaged an external accounting firm with sufficient experience in GAAP and municipal finance operations to provide support to the Finance Department, as requested by management. Such services may include assistance with financial closing evaluations, reconciliations, and related adjustments to support the completeness and accuracy of financial records in accordance with accounting principles generally accepted in the United States. During FY2027, the Town will implement and refine financial closing and reconciliation procedures, including documented review of significant and nonroutine transactions, interfund balances, leases, receivables, grants, and other applicable accounts. At management's request, the external accounting firm will also provide training to existing staff on proper procedures, where applicable, and assistance with implementing corrective procedures.

Anticipated Implementation: During FY2027, with ongoing review thereafter.

Responsible Party: Town Management and Finance Department, with assistance from the external accounting firm as requested.

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TOWN OF EATONVILLE

"THE OLDEST BLACK INCORPORATED MUNICIPALITY IN AMERICA"

Management's Corrective Action Plan (Continued)

2025-002 Financial Reporting on Schedule of Expenditures of Federal Awards and State Financial Assistance (Material Weakness)

Criteria: The Schedule of Expenditures of Federal Awards and State Financial Assistance should be prepared in accordance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the audit requirements of Chapter 10.550, Rules of the Auditor General.

Condition: In accordance with 2 CFR 200.510(b), the Schedule of Expenditures of Federal Awards and State Financial Assistance was not prepared to include certain expenditures on grant funds during the year expended.

Cause of Condition: The City did not report expenditures on grant funds as they were expended to properly prepare a Schedule of Expenditures of Federal Awards and State Financial Assistance.

Effect of Condition: The City did not report expenditures made on grant funds in the amount of $1,839,825 to properly prepare a Schedule of Expenditures of Federal Awards and State Financial Assistance.

Recommendations: We recommend the Finance Department ensure grant expenditures are properly tracked and reported as expended on the Schedule of Expenditures of Federal Awards and State Financial Assistance.

Management Response:

The Town concurs with this finding. The Town has engaged an external accounting firm with sufficient knowledge and experience to provide grant-accounting and financial-reporting assistance as requested by management. During FY2027, the Town will implement grant-by-grant tracking and periodic reconciliations of award expenditures to the general ledger and supporting documentation, including amounts reportable on the Schedule of Expenditures of Federal Awards and State Financial Assistance. At management's request, the external accounting firm may assist with review of grant revenue and expenditure reporting, staff training on applicable procedures, and implementation of related corrective measures.

Anticipated Implementation: During FY2027, with ongoing review thereafter.

Responsible Party: Town Management and Finance Department, with assistance from the external accounting firm as requested.

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TOWN OF EATONVILLE

"THE OLDEST BLACK INCORPORATED MUNICIPALITY IN AMERICA"

Management's Corrective Action Plan (Continued)

2025-003 Capital Assets (Material Weakness)

Criteria: Following GASB 34, capital outlay should record expenditures in governmental fund financial statements on the modified accrual basis. Capital outlay expenditures were not identified properly for government wide capital assets.

Condition: Current activity on construction in progress and purchases were expensed in operating accounts. Expenses were not identified as additional capital assets.

Cause of Condition: Current year construction costs were classified as an operating expense with no projects identified. Capital outlay in governmental activities were not properly identified for government wide statements as capital asset additions.

Effect of Condition: Approximately $1,167,000 of capital asset additions were not identified.

Recommendations: We recommend GASB 34 be followed relating to capital assets to ensure proper reporting within the governmental activities.

Management Response:

The Town concurs with this finding. The Town has engaged an external accounting firm with sufficient knowledge and experience to provide assistance, as requested by management, in applying governmental accounting standards, including GASB 34. During FY2027, the Town will implement procedures for identifying and tracking capital asset acquisitions, construction in progress, transfers, disposals, and related accounting entries; reviewing costs for proper classification; and reconciling capital asset records to the general ledger. At management's request, the external accounting firm may provide technical guidance, training to existing staff on applicable procedures, and assistance with implementing these corrective measures.

Anticipated Implementation: During FY2027, with ongoing review thereafter.

Responsible Party: Town Management and Finance Department, with assistance from the external accounting firm as requested.

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MANAGEMENT LETTER REQUIRED BY
CHAPTER 10.550, RULES OF THE AUDITOR GENERAL

Honorable Mayor and Members of the Town Council
Town of Eatonville, Florida

Report on the Financial Statements

We have audited the financial statements of the Town of Eatonville, Florida (the Town) as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated November 6, 2026.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountants' Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated November 6, 2026, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Audit finding 2025-001 is a repeat finding from the preceding two annual financial audit reports.

Tabulation of Uncorrected Audit Findings		
Current Year Finding #	**2024-2023 FY Finding #**	**2023-2022 FY Finding #**
2025-001	2024-001	2023-001
Corrected	2024-002	2023-002
Corrected	2024-003	N/A

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The legal authority of the Town of Eatonville, Florida and its component unit are disclosed in the footnotes.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the Town has met one of more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that the Town did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures. It is management's responsibility to monitor the Town's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we recommend management establish a plan to improve the deficit in unrestricted net position through increase revenue or reduction of expenses.

Special Information

Section 10.554(1)(i)5.c., Rules of the Auditor General, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

Property Assessed Clean Energy (PACE) Programs (Unaudited)

As required by Section 10.554(1)(i)6.a., Rules of the Auditor General, the Town did not operate a PACE program pursuant to Section 163.081 or Section 163.082, Florida Statutes, within the Town's geographical boundaries during the fiscal year under audit.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, L.L.C.

Orlando, Florida
November 6, 2026

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CARR, RIGGS & INGRAM, L.L.C.

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INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH LOCAL GOVERNMENT INVESTMENT POLICIES

The Honorable Mayor and Members of the Town Council
Town of Eatonville, Florida

We have examined the Town of Eatonville, Florida's (the Town) compliance with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, during the year ended September 30, 2025. Management of the Town is responsible for the Town's compliance with the specified requirements. Our responsibility is to express an opinion on the Town's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Town complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Town complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

Our examination does not provide a legal determination on the Town's compliance with specified requirements.

In our opinion, the Town complied, in all material respects, with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, for the year ended September 30, 2025.

This report is intended solely for the information and use of the Town's Council, management and the State of Florida Auditor General and is not intended to be and should not be used by anyone other than these specified parties.

Carr, Riggs & Ingram, L.L.C.

Orlando, Florida
November 6, 2026

HISTORIC TOWN OF EATONVILLE, FLORIDA
TOWN COUNCIL MEETING
NOVEMBER 17, 2026, AT 7:30 PM
Cover Sheet

***NOTE** Please do not change the formatting of this document (font style, size, paragraph spacing etc.)*

ITEM TITLE: Approval of Budget Hearings and the Town Council Meeting Minutes **(Clerk Office)**

TOWN COUNCIL ACTION:

PROCLAMATIONS, AWARDS, AND PRESENTATIONS		**Department:** LEGISLATIVE (CLERK OFFICE)
PUBLIC HEARING 1ST / 2ND READING		**Exhibits:** ***(**To be provided prior to the meeting)*** **COUNCIL MEETING MINUTES:** • ***Budget Hearing #1*** • ***Budget Hearing #2*** • ***September 1*** • ***September 15*** • ***October 6*** • ***October 20***
CONSENT AGENDA	YES	
COUNCIL DECISION		
ADMINISTRATIVE		

REQUEST: Request approval of meeting minutes for the Budget Hearings and the Town Council Meetings

SUMMARY: The 1st and 2nd Budget Hearings were on September 9th and 21st and the Town Council Meetings are held on the 1st and 3rd Tuesdays at 7:30 p.m. and are transcribed from the audio archive for approval for public records.

RECOMMENDATION: Recommend approval of the Budget Hearings and the Town Council Meetings

FISCAL & EFFICIENCY DATA: N/A

HISTORIC TOWN OF EATONVILLE, FLORIDA
REGULAR COUNCIL MEETING

MEETING MINUTES

Tuesday, October 20, 2026, at 7:30 PM

Denton Johnson Center – 400 Ruffel Street, Eatonville, FL 32751

SPECIAL NOTICE: These meeting minutes are presented in an abbreviated format intended as a public record discussion of stated meeting according to the Florida's Government-in-the-Sunshine law. Meetings are opened to the public, noticed within reasonable advance notice, and transcribed into minutes for public record. ***Audio Recording are available through the Town's website on the Council Agenda Page.*

CALL TO ORDER AND VERIFICATION OF QUORUM:

Mayor Critton called the meeting to order at 7:34 p.m. and a quorum was established by Ms. Bellenger.

PRESENT: **(5)** Mayor Ruthi Critton, Vice Mayor Angela Thomas, Councilwoman Wanda Randolph, Councilman Tarus Mack, Councilwoman LaDwyana Jordan.

STAFF: **(6)** Marlin Daniels, **Chief Administrator Officer;** Camille Evans, **Town Attorney;** Olestine Turenne, **Town Attorney;** Marissa Bellenger, **Deputy Town Clerk;** Chief Stanley Murray, **EPD;** Tara Salmieri, **Town Planner**
OTHER ATTENDEES: Dr. Bahiyyah Maroon, **Eatonville Initiative Advisory Committee**

INVOCATION AND PLEDGE OF ALLEGIANCE:

Invocation through a moment of silence led by Mayor Critton followed by the Pledge of Allegiance.

APPROVAL OF THE AGENDA:

Attorney Evans - The location on the notice is at Town Hall which creates a procedural complicity which requires the Clerk to renotice for the correct location at the November 3rd meeting. Mayor Critton - Before we approve the agenda, we can move the discussion topic of the hearing to Council discussion. Attorney Evans - Yes, or you can move it to the next meeting. The council cannot act on it tonight. Mayor Critton - I recommend that we move this item to discussion.

Mayor Critton MOTIONS to **APPROVE** the Agenda with the public hearing being moved to the next Council meeting; **moved** by Vice Mayor Thomas, **second** by Councilwoman Randolph. **AYE: ALL, MOTION PASSES 5/0.**

PRESENTATIONS:

A. Updates from the Dr. Phillips Charities pertaining to the Hungerford School Property – Dr. Maroon, Chair of the Eatonville Initiative Advisory Committee updated the Council on the OCBCC Meeting which awarded Dr. Phillip TDT funding for the Eatonville Museum of Culture and History. Councilman Mack thanked and congratulated Dr. Phillips Charities. Mayor Critton asked if Dr. Phillips Charities is committed to using the voices of residents when developing the museum. Dr. Maroon stated that they are, and they talked about heritage with residents at their October community meeting. Councilwoman Randolph - Have you closed on the property yet? Dr. Maroon stated no.

CITIZEN PARTICIPATION – (5)

Joshua Stoutmire – I wanted to thank the Town for National Night Out. The vendor's presence was sincerely appreciated. Thank you to Walgreens or the free flu shots. I would also like to see Orange County Police and Fire for their presence. I would like to request that they provide smoke detector and electrical inspections for our elders. Mr. Stoutmire mentioned a property that does not have a fire hydrant (a church). I would like Orange County Health Department to have more inspections as well. He also requested a culinary and glass handling workshop at the Eatonville Branch Library; and seasonal spin classes held at Denton Johnson.

Joyce Irby – I do not feel like I own this Town more than any of you, but I am frustrated. Ryan Novak was treated unfairly at the last CRA meeting during public comments. As for Town events, when vendors come in and use Eatonville employees, when they do not pay them, you should have funds to draw from. It is abominable that the Town do nothing when their employees working for vendors do not get paid. I wrote a check to pay for it. When things like this happen, please pay.

Rodney Daniels – Mr. Daniels played a snippet of Sam Cooke's "A Change is Gonna Come." He spoke on the significance of the song for him. He presented a voter registration book from the Town of Eatonville (1978). He proposed donating it to someone who could show the significance of the Town of Eatonville. Mr. Daniels also held up a sign that stated "colored" and stressed the importance of voting.

Kristian Jenkins and Demetria Richard - Ms. Jenkins is President of Central Florida Delta Chapter. We are grateful for our partnership with the Town of Eatonville and participated in National Night Out last week. Both women announced an upcoming free event on November 7th at the Eatonville Boys & Girls Club for a Heart and Safety Fair. It will include CPR training, self-defense training, and other preventative activities.

Mateo A. - Speaking on behalf of his organization, Behind Enemy Lines. He has been talking with residents in the community on the impact of AI data centers. The electricity usage of the building itself is concerning. It is also concerning that Manny from HostDime is not present tonight after he said that he would be here every two weeks. It is unclear about water usage. Residents talked to them about their concerns with water and HostDime will only make it worse. Who is holding HostDime accountable? It is insane that the project was able to happen considering the Town didn't own the land. Also, the zoning is commercial and not industrial.

J.D. - From Behind Enemy Lines. This data center is going to put immense strain on water infrastructure. The data center sits on top of the Hungerford Property. Manny is not here; he clearly does not care about the residents of the community. When we talk to people, they say that they want revenue to come through the Town, why is there no commercial or retail? If it can happen in Hannibal Square and Parramore, who can say that it will not happen here?

Angela Johnson - Addressed a request she sent in a few weeks ago regarding reserves. You have six vacancies posted. There is no Planner I in your budget (Mayor Critton nods that there is). Ms. Johnson made comments on the general and enterprise funds. She asked where the Town is as a municipality? What is the status of the 2025 audit? I challenge you to get a clear understanding of the financial position of the Town of Eatonville.

COUNCIL DECISIONS:

Selection of Individual to the Historic Marker Task Force – Ms. Bellenger introduced the Historic Marker Task Force and item before the Council tonight. Vice Mayor Thomas asked if the individual applicants were already on a board? Mayor Critton - No. Councilwoman Randolph asked if any were involved with any other organizations? Mayor Critton stated that four applicants were not included in the list presented to Council, as she will select from them. She explained what the purpose of the task Force will be. Councilwoman Randolph asked about the incorporation of eSTEAMed Learning in Dr. Finely's application. Mayor Critton - Dr. Finley would not be acting as the owner of the non-profit, but as a resident. Attorney Evans stated that it would not be a conflict of interest since it is an advisory committee. Councilman Mack – I would like to recommend LaDawn Baldwin to the Historic Marker Task Force. The Council unanimously agreed to recommend her to the Task Force.

REPORTS:

Chief Administrative Officer - Marlin Daniels – Thank you, Chief Muray for National Night Out. Mr. Manny stated that he could not be here tonight, due to inspections, but he is expecting to be at the next meeting. Administration is expecting an update from Dr. Phillips Charities. Mr. Daniels spoke on the infrastructure responsibilities within the Town (whether it be Duke, Orange County, or the Town). Kudos to Ms. Mundy for her initiative. Things do not happen overnight, it takes time. We have some contracts coming down the line with the Town of Eatonville. Department updates are coming back to the first meeting in November. We have also discussed giving compound reports. Mr. Daniels provided an update on policies and procedures for each department. Vacant positions were posted.

Town Attorney – Camille Evans – We are working on the water and wastewater rebate review. Thank you for tonight's workshop conversation on agenda development. The goal is not to tell you how to legislate but to create an efficient process. We have a meeting scheduled this Thursday with the CRA Executive Director and Attorney. We will be discussing the fee request from the CRA. We have had great meetings with Ms. Bellenger and Mrs. King on Clerk procedures and public records. We plan on doing a training with the HPB at their next meeting. The trademark issue will come to you on the next agenda as well.

TOWN COUNCIL REPORT/DISCUSSION ITEMS -

Councilman Tarus Mack – Thank you everybody for coming out and engaging with Town business. My condolences to anyone who has lost someone in the community. Daryl Lewis will be dearly missed, and my former coworker Ray Fernando. Thank you, Dr. Maroon and Dr. Phillips Charities, for the updates on the Hungerford Property. Again, Manny, not being here is a problem. I have concerns about the completion of this data center. For the Council to have questions and him not show up, it is not a good look. Councilman Mack commented on his availability to residents. He congratulated Dr. Phillips on their TDT award for the Eatonville Museum. Thank you, Chief Murray and Officer Holmes, for National Night Out. Every year it gets better. I respect our new firm, but there are going to be times when I do not agree with you. I am willing to sit down with you. My apologies to Mr. Novak for what took place at the recent CRA meeting. Councilman Mack spoke on the importance of voting. He asked about an update on the water rebate. He also asked about the timeline for filling vacancies. Thank you to Mrs. King and Ms. Bellenger for your work. He thanked Ms. Bellenger for her vision and care with the Historic Markers.

Councilwoman LaDwyana Jordan – Thanked Councilman Mack for his leadership. Thanked the attorneys for their update on the water rebate and trademark issue. I would like some assistance in seeing if we can

revisit the contract with the Boys & Girls Club. The use of the gym was important for our kids. I would like us to go for grants for the Denton Johnson Center because we need a facility. Councilwoman Jordan spoke on her support of the agenda development recommended by the attorney. Do we have any safeguards in place for HostDime? If not, we should look at it. We know that our infrastructure is already suffering so we cannot go along half-hazard. There will be a community meeting on October 27th to address the data center issue. I am sorry to Mr. Novak that your time was shorted at the last CRA meeting. As for vacancies, she asked administration to check with Orange County for applicants who did not get a job with them for the facilities position. On the other vacancies, if they do not fit the qualifications, keep looking.

Councilwoman Wanda Randolph - Shared that the community meeting on the widening of Kennedy Boulevard will be at Denton Johnson tomorrow. She also announced a Thanksgiving event that is taking place next month. She asked about Manny's attendance at this meeting. Mr. Daniels - Mrs. King did a follow-up last week because Mr. Manny was on the agenda and he said that he would not be in attendance. Councilwoman Randolph continued her report by commenting on the contract with the post office. She congratulated the CRA for receiving TDT funds. She also asked about Orange County and Dr. Phillips Charities and how the Town is indirectly involved.

Vice Mayor Angela Thomas – Thank you everyone for coming out, and thank you, Chief Murray, for National Night Out. She requested updates from Mr. Daniels on Zora festival. She thanked Attorney Evans for bringing forth change in the Town.

MAYOR'S REPORT - Mayor Ruthi Critton – Eatonville is an early voting location. Let's encourage people to go and vote. The National Night Out was an absolute success, thank you, Chief Murray and Officer Holmes. Lieutenant Hernandez is graduating from the public safety leadership development program. Halloween is coming and there are a couple of events at Hungerford, Macedonia, and Eatonville Chamber of Commerce. Let's get out and be safe and support. Please attend the community meeting regarding the road widening project tomorrow. Please come out on the 27th for the data center community meeting. Mayor Critton shouted out the Health & Safety Fair by the Deltas. Regarding HostDime, rest assured that public works are doing their due diligence to find out the effects of the impacts. Duke Energy, FDOT, and Orange County are dropping off information. She mentioned the Historic Preservation Board and the survey. She congratulated the TOECRA for their TDT funds for the Eatonville Heritage Tourism District. Regarding vacancies, two positions have been filled: HR and Deputy Clerk. Mayor Critton addressed the confusion regarding the Planner I position. We (public works) are working with Congressman Frost's office for additional funding (recreation, etc.) Ms. Mundy has been working on a grant to redo the Denton Johnson Center. Administration is looking at the contract with the Boys & Girls Club.

ADJOURNMENT Mayor Critton Motions for Adjournment of Meeting; **moved** by Councilman Mack; **second** by Vice Mayor Thomas**; AYE: ALL, MOTION PASSES. Meeting Adjourned at 9:18pm.**

Respectfully Submitted by: Marissa Bellenger

APPROVED

Veronica L King, Town Clerk **Ruthi Critton, Mayor**

HISTORIC TOWN OF EATONVILLE, FLORIDA
REGULAR COUNCIL MEETING

MEETING MINUTES

Tuesday, October 6, 2026, at 7:30 PM

Denton Johnson Center – 400 Ruffel Street, Eatonville, FL 32751

SPECIAL NOTICE: These meeting minutes are presented in an abbreviated format intended as a public record discussion of stated meeting according to the Florida's Government-in-the-Sunshine law. Meetings are opened to the public, noticed within reasonable advance notice, and transcribed into minutes for public record. ***Audio Recording are available through the Town's website on the Council Agenda Page.*

CALL TO ORDER AND VERIFICATION OF QUORUM:

Mayor Critton called the meeting to order at 7:32 p.m. and a quorum was established by Ms. Bellenger.

PRESENT: **(5)** Mayor Ruthi Critton, Vice Mayor Angela Thomas, Councilwoman Wanda Randolph, Councilman Tarus Mack, Councilwoman LaDwyana Jordan.

STAFF: **(5)** Marlin Daniels, **Chief Administrator Officer;** Camille Evans, **Town Attorney;** Olestine Turenne, **Town Attorney;** Marissa Bellenger, **Deputy Town Clerk;** Chief Stanley Murray, **EPD**
OTHER ATTENDEES: Dr. Bahiyyah Maroon, **Eatonville Initiative Advisory Committee**

INVOCATION AND PLEDGE OF ALLEGIANCE:

Invocation through a moment of silence led by Mayor Critton followed by the Pledge of Allegiance.

APPROVAL OF THE AGENDA:

Mayor Critton MOTIONS to **APPROVE** the Agenda and to remove the Approval of Resolution 2026-51 Waiving the TOE fees for the purpose of Affordable Housing for the CRA 4 Single-Family Housing Project; **moved by** Councilwoman Randolph, **second by** Councilwoman Randolph. **AYE: ALL, MOTION PASSES 5/0.**

PRESENTATIONS:

A. Updates from the Dr. Phillips Charities pertaining to the Hungerford School Property – Dr. Maroon, Chair of the Eatonville Initiative Advisory Committee - Tomorrow we will be having a community conversation from 5:30-7:30pm. We will be sharing updates with an open period for questions, and then the second part of the evening will be a conversation about preservation and legacy in Eatonville. The goal of the conversation is to understand what preservation and safeguarding Black culture and Eatonville heritage from the perspective of the residents. Our next update is on the TDT process. The next step will be an Orange County Board of County Commissioners workshop next week on October 19th. We have handed out printed copies (to the Council) on our September updates for easier accessibility. Councilwoman Randolph - What are your plans for collaboration with the Town and CRA? Dr. Maroon - There is no formal award. This is a request and application for TDT. After the workshop with Orange County, there will be final decisions. As for collaboration: we are here. We are always available for conversations. Councilwoman Randolph - Are you moving forward with this fight of the lawsuit. Dr. Maroon - I want to clarify that it is not in spite of. Dr. Philips Charities is not a party in the lawsuit. Councilwoman Randolph stated that she does not see an economic impact or sustainability for the Town in Dr. Phillips plan. Dr.

Maroon - What does sustainability mean? Councilwoman Randolph referred to businesses in the Town and receiving taxes from the development. Dr. Maroon - We are a little way away from a site plan. Dr. Maroon asked for clarification on sustainability; for example, retail or commercial space. What is the recommendation? Councilwoman Randolph responded. Dr. Maroon - The site planning will be an extensive process. The Town's staff will review it, make recommendations and possibly request changes. After this process, it will come to Council. Mayor Critton - In the last development update, you guys stated that you were still studying the property. While a rendering would be nice, it would be putting the cart before the horse. Is it safe to assume that you are still in the due diligence process? Dr. Maroon confirmed. Councilman Mack thanked Dr. Maroon for her continued updates.

CITIZEN PARTICIPATION – (5)

Flamonda St. Jean – Many people do not know of the work that I have done. Mr. Grant gave me a book by Mr. Otey (history of Eatonville). This book is not available, but if you read it, you would of proud of Black history and Eatonville. The first Black Mayor of Maitland was one of the founders of Eatonville. Many of the faces of the people who built this Town were white. Eatonville deserves better (referring to the Hungerford Property). The good white folk in Otey's book were true humanitarians and good Samaritans.

Angela Johnson – Referenced the Orange County Comptroller's website. There have been terminations listed on the TOECRA's residential project. Before you make the waiver considerations, please get a clear understanding. I think it is very important that the Town establishes a housing strategy. I think you should be asking Dr. Phillips if they are potentially going to ask for an amendment. I would like to ask again if a Zoom link be provided for tomorrow night's Dr. Phillips' meeting. We need an economic feasibility study. Before you submit a site plan, share it with the residents at your community meetings. Dr. Maroon stated the meeting tomorrow will be streamed.

J.D. – My friend and I here have been speaking to members of the community about Host Dime. A lot of people in the Town do not know what is going on with the data center. A tier IV data center in a small community like this has mental strain. I would urge the Council and residents to keep this conversation going. This has been going on for 6 years. There must be a conversation about the strain of resources.

COUNCIL DISCUSSIONS:

Public Hearing - First Reading - Amending The Existing Use Regulations In Chapter 5 To Permit Farmers Markets – Ms. Bellenger read the preamble. Tara Salmieri - The last Council meeting I presented the ordinance and provided the Town Clerk with the zoning map (and link) to answer questions brought up. Tonight, I am presenting the zoning map and the request. Councilwoman Randolph - I really like the Farmers Market, and I think it is a great idea. I do have some concerns, specifically the parking which I would like you to address. Some streets in the Town are very narrow. Can you answer if vendor parking has been addressed. In addition, parking in the Town is very limited. How will we know what streets will be designated for parking? Salmieri addressed parking requirements in the ordinance. It applies to all C-3 zoning. Councilwoman Randolph - Before we issue a permit, will everyone in the permitting department know what you are stating? Salmieri - Yes, and I would be the person reviewing that. Councilwoman Randolph asked about violations. Salmieri - If they violate and it continues, their business tax license can be revoked. C-1 permits Farmers Markets without this criteria, but if the Council were to adopt this, then C-3 would apply to it. **Mayor Critton opened the hearing for public**

comment: Mr. Novak stated his support and clarified that this ordinance would apply to any Farmers Market, not just one. This will open more opportunities for those wanting to do a Farmers Market. He addressed parking and stated that the benefit for the community may outweigh the concern. Ms. Johnson asked about a code enforcement issue for parking violations. She stated that she does not have a problem with temporary events; however, when people do not respect the Town or homeowners, and there is parking on both sides of the street, which is when this becomes a problem. We must have a system in place such as setting fines. Chief Murray addressed the concern. Mayor Critton closed the public comment section and opened the hearing up for Council questions. Councilwoman Randolph - I think we need to work on the parking issues addressed tonight. Attorney Evans - The language in the ordinance does include an alternative parking plan. Councilwoman Randolph commented on a previous event which a fire truck could not access a residential call. Salmieri - The ordinance before you is about a use and most of the conversation is about a town-wide issue regarding parking. I would ask you to separate the two, and if you want to address parking the police department can do some research. **Mayor Critton closed the public comment section**.

Mayor Critton MOTIONS for APPROVAL of the First Reading of Ordinance 2026-7; **moved by Vice Mayor Thomas, second by Councilwoman Randolph.**

COUNCIL DECISIONS:

Approval of Resolution 2026-52 Directing Staff And The Town Attorney To Review The Adoption, Interpretation, Implementation, And Billing Of Water And Wastewater Rates - Ms. Bellenger read the preamble. **Mayor Critton MOTIONS**; **moved** by Councilwoman Randolph, **second** by Councilman Mack. **Comments:** Mayor Critton - I have a question about the timeline. Could we extend the period due to the extensiveness? Councilwoman Jordan - I am married to it because it has been ongoing. I do not want it to be continually put on the back burner. Mayor Critton - Just for clarity for staff, we are looking for updates and deliverables, potentially, within a minimum of fourteen days. Vice Mayor Thomas - We should stick to the fourteen days. Councilman Mack stated his support of the resolution. Councilwoman Randolph - How much money are we talking about? Mr. Daniels - That information has been run through Edmunds, and they are trying to complete it and come up with a number. Attorney Evans - We are in the midst of getting our bearings. In Section 3, the direction is 14 town business days, which would mean the 27th of October. It would most likely be a November agenda for feedback.

Mayor Critton resumes the question. AYE: ALL, MOTION PASSES 5/0.

REPORTS:

Deputy Town Clerk – Marissa Bellenger – Ms. Bellenger reminded everyone of the schedule for Early Voting and Election Day.

Chief Administrative Officer - Marlin Daniels – Thank you everyone for coming out. Thank you to staff for going through the budget process. Thank you to our legal team as we try to get some things into alignment. Hopefully by the next meeting we will have the audit to present. On October 13th we will have National Night Out from 6-8pm. Thank you to Officer Holmes and Chief. The entire event was sponsored. October 30th will be Fun Field Day. We are looking to have the safe sidewalks to school event on October 30th as well. Immediately following that the students at Hungerford Elementary will have their annual cultural walk. The Fall Festival at Hungerford will be on the same day. Councilman Mack, I have talked to Host Dime, and they will be at the next meeting. As we are getting ready to do the budget amendment, please remember to turn in your legislative objectives.

Town Attorney – Camille Evans – My team and I have been very busy making sure we do our due diligence and support our active administration. We are supportive and responsive on the mileage rate, zoning matters, employment, and public records. We also met with the Historic Preservation Board. We are staying on top of litigation matters. We are planning to schedule a meeting with the CRA Attorney to go over the waiver request as well as other matters. We are going to schedule a meeting with the Town Clerk and Deputy Clerk on agenda matters. We will also plan to schedule a meeting with EPD. As a reminder, ensure that you are following Florida sunshine law. We did set up an email handle for our team for the Town.

TOWN COUNCIL REPORT/DISCUSSION ITEMS -

Councilwoman Wanda Randolph – I would like to mention that there will be a road widening project workshop on October 21st from 6-7:30pm. What is the status of the resolution addressing the Post Office? It must be properly addressed. Mr. Daniels - There is no record in their office (previous attorneys) of the contract for the Post Office. Councilwoman Randolph - I can put you in contact with someone. Mr. Daniels - If you have the official contract, we can go off that. Ms. Bellenger stated that she will follow up with Mrs. King on the status of the resolution.

Councilman Tarus Mack – Condolences to anyone who has suffered a loss, especially to the families in Winter Haven. Thank you for the presentations tonight. Thanks to all the citizens who come up and make comments. Councilman Mack acknowledged Breast Cancer Awareness month. Thank you to the organizers of the bike ride. Mr. Daniels, have we advertised the open positions for the Town? Mr. Daniels confirmed. Mayor Critton - We are waiting to hear back from HR about the Special Project Director, which is the only one that did not go out. Councilman Mack thanked staff especially since there is not a Finance Director. He made a statement of support for National Night Out. As far as questions going unanswered, we as leaders should do our best to address them.

Vice Mayor Angela Thomas – No report.

Councilwoman LaDwyana Jordan – Thank you residents for coming out. To the residents: I hear you and I see you. I am also concerned with the pool being closed most of the year, it should be open year-round. To Mr. J.D., we are having a community conversation on the data center on October 22nd at the Denton Johnson Center. A request had been put out for Mr. Vivar (Host Dime) to come out to the public. Thank you for staff and your hard work over these past few weeks. Chief Murray - The EPD, in collaboration with sorority alumni, will be hosting a health event focused on CPR training on November 7th at the Boys & Girls Club. Attorney Evans - Councilwoman Jordan, we did some research on the trademark for the town logo. The Town needs to review and do research to learn what can be registered for the Town. Once we complete the search, we can provide a recommendation. Mr. Daniels - There is the potential of hazardous weather this weekend. I will work with Chief.

MAYOR'S REPORT - Mayor Ruthi Critton – I was made aware that some comments were made on my behalf without my consent. I was recently invited to speak at an event, and a comment was made that I sent someone else on my behalf, and that did not happen. I would like to publicly apologize. Thank you to this Council for getting information out to the Town. We will begin stakeholder meetings again. Thank you, Councilwoman Jordan and Randolph, for your due diligence. The community meetings for the road widening project and Host Dime will be this month. Stakeholders will be on October 26th. The Eatonville Chamber of Commerce will be hosting Trunk or Treat this year on October 31st. Macedonia will also be holding their fall festival on October 30th. We are excited about safe routes to school. Thank you, former Mayor Eddie Cole.

Thank you, Chief Murray and Officer Holmes, for organizing National Night Out. Also, thank you for mentioning the health and safety initiative. There are several online platforms that we advertised the open positions in the Town. Special shout out to Councilwoman Randolph, Ms. Johnson, and Officer Diggs for being a breast cancer survivor. Shout out to Herman Taylor, an Edgewater graduate, who was honored at the Edgewater Gala. It was honor to be in the presence of such a diverse group of people.

HANDOUTS: Road Widening Project Update Flyer; Eatonville Initiative September 2026 Update (Dr. Phillips Charities)

ADJOURNMENT Mayor Critton Motions for Adjournment of Meeting; **moved** by Councilman Mack; **second** by Councilwoman Jordan**; AYE: ALL, MOTION PASSES. Meeting Adjourned at 9:15pm.**

Respectfully Submitted by: Marissa Bellenger

APPROVED

Veronica L King, Town Clerk **Ruthi Critton, Mayor**

HISTORIC TOWN OF EATONVILLE, FLORIDA
2ND BUDGET HEARING

MEETING MINUTES

Monday, September 21, 2026, at 5:30 PM

Town Hall – 307 E Kennedy, Eatonville, FL 32751

SPECIAL NOTICE: These meeting minutes are presented in an abbreviated format intended as a public record discussion of stated meeting according to the Florida's Government-in-the-Sunshine law. Meetings are opened to the public, noticed within reasonable advance notice, and transcribed into minutes for public record. ***Audio Recording are available through the Town's website on the Council Agenda Page.*

CALL TO ORDER AND VERIFICATION OF QUORUM:

Mayor Critton called the meeting to order at 5:32p.m. and a quorum was established by Mrs. King.

PRESENT: **(5)** Councilman Tarus Mack, Councilwoman Wanda Randolph, Councilwoman LaDwyana Jordan, Vice Mayor Angela Thomas, Mayor Ruthi Critton

STAFF: **(5)** Marlin Daniels, **Chief Administrator Officer;** Veronica King, **Town Clerk;** Marissa Bellenger, **Deputy Town Clerk;** Camille Evans, **Town Attorney;** Sergeant Boone, **EPD**

INVOCATION AND PLEDGE OF ALLEGIANCE:

Invocation through a moment of silence led by Mayor Critton followed by the Pledge of Allegiance.

Mayor Critton amended the agenda to move Council Decisions before the Public Hearing.

COUNCIL DECISIONS:

Approval of Resolution 2026-49 Adopting the Final Tax Levy on All Real Property Within the Boundaries of the Town of Eatonville – Mrs. King read the preamble. Ms. Johnson – What is the proposed new mileage rate? What is the current mileage rate? Mayor Critton – 7.92938, the same as last year. It is the desire of the Council to stay at the same mileage rate. Mayor Critton opens it up for Council comments.

Mayor Critton MOTIONS for **APPROVAL** of Resolution 2026-49 Adopting the Final Tax Levy on All Real Property Within the Boundaries of the Town of Eatonville; **moved** by Councilwoman Randolph, **second** by Vice Mayor Thomas. **AYE: ALL. MOTION PASSES 5/0.**

PUBLIC HEARING:

Approval of Second Reading of Ordinance 2026-6 Approving Fiscal Year 2026-2027 Town Budget – Mrs. King read the preamble. Mayor Critton opened the hearing up for public comments. Ms. Johnson – I want to draw your attention to page 39 of the CRA. I am almost certain there was a discussion on the "due to" from the Town that was not approved by the Board. This needs to be removed from financing and other available revenues. Are your contractors looking over to make sure everything was transferred based on what was approved by the TOECRA? Mayor Critton confirmed that the TOECRA voted not to include it in the budget. Mr. Daniels stated that the "Due from Town" amount of $892,083 will be omitted from the Town's budget. Ms. Johnson – Prior to Mr. Pressley's departure, we talked about calculating any potential amount due back to residents for the asterisk issue. Has staff done the projection of potential overpayments, or repayments to

residents? Will it reflect in your budget? Is there a contingency amount? Mr. Daniels – If you put an amount in contingency then you would have to offset it. We can pull out of reserves and not have it in contingency. Ms. Johnson – What page in the budget is this reflected on? Susan (Finance Contractor) – As it was discussed, our recommendation is for Council to either by resolution or ordinance, to earmark a sign commit a certain portion of your reserves for contingency and not to include it as a current year line item in your budget. When Council uses a resolution or ordinance to enact and commit a portion of your reserves to contingency, then you restrict the use of your reserve. It gives Council to decide what qualifies as contingency (what to draw, how much to draw, when to draw). Ms. Johnson – How much is in reserve? Susan – As of the end of fiscal year 2024, the Town had approximately $3 million in unsigned general reserve. Your fiscal '25 is not complete, nor is your fiscal '26 finished. I cannot tell you exactly what amount is in your reserve. Ms. Johnson – When will the audit be completed? FY 2025? Mr. Daniels – Some journal entries had to be corrected, and it has been sent to the auditor and Susan's team. Ms. Johnson – On page 18, the $5,612,448 would need to be reduced by the $892,083 (due to). Ms. Johnson asked again about the rebate to residents for the asterisk. Mayor Critton – The last instruction given was to allow legal to look into it. We cannot give you a timeline yet. Once we get legal research, staff will determine the process. Ms. Johnson – We have been dealing with this for the past year. Please make working on it a priority. Ms. Johnson commented on certain positions that got salary adjustments. Mayor Critton – There were changes from exempt to non-exempt. Some positions were a priority for the Council. There was not a blanket increase across the board. Ms. Johnson – When will the performance-based evaluation be implemented? Mayor Critton closed the public portion of the public hearing and opened it up to Council discussion. Mr. Daniels – I was provided the updated budget approved by the CRA. This will be amended to what is currently in the budget (Town). We will omit the $892,083 (p. 18, p. 39, p. 40). Mr. Daniels went over the proposed changes to the budget (handout: Proposed Changes 9/21/2026 Budget Hearing 2). Councilwoman Randolph made comments on her changes. Mayor Critton spoke on the duties of the HR current staff person. She stated that she was not opposed to salary ($65,000 or $58,000). Councilwoman Randolph stated that she agreed with $50-55,000 for salary. Mayor Critton – I concur to a point. The reality is that we have a limited budget because we have a limited population. It is worth the investment to incentivize our employees. I am very flexible with the salary Mr. Daniels – In reference to my salary, can we defer that until December? The benefit part will come off. The Council agreed. Councilman Mack supported a salary of $65,000 for HR/Risk. The Council decided to circle back to 513. Mayor Critton suggested allowing HR to come back and present to the Council research on salaries for a budget amendment.

Mayor Critton MOTIONS to **APPROVE Ordinance 2026-6 Approving Fiscal Year 2026-2027 Town Budget with AMENDMENTS; moved** by Councilwoman Randolph, **second** by Councilwoman Jordan. **AYE:** Mayor Critton, Councilwoman Jordan, Councilman Mack. **NAY:** Councilwoman Randolph, Vice Mayor Thomas. **MOTION PASSES 3/2. Comments:** Amendments to the budget included: the "Due from Town" amount of $892,083 will be omitted from the Town's budget (pg. 39 [396-0100], pg. 40) per the TOECRA Board's decision to remove it from their budget. The $5,612,448 will be adjusted to $4,720,361.86. The Council also agreed to move HR/Risk Management to full-time with a salary of $60,000.

REPORTS:

Town Attorney – Camille Evans – Attorney Evans introduced her associate, Olestine, and thanked the Council.

Chief Administrative Officer - Marlin Daniels – Will get with the finance firm to confirm the budget changes. Thank you all for being understanding. This has been a long budget process, but we are going to get better.

<u>Town Clerk</u> – Veronica King – No report.

HANDOUTS: Proposed Changes 9/21/2026 Budget Hearing 2; Updated CRA Budget (as of 9/21/26)

ADJOURNMENT Mayor Critton Motions for Adjournment of Meeting; **moved** by Councilman Mack; **second** by Vice Mayor Thomas**; AYE: ALL, MOTION PASSES. Meeting Adjourned at 6:56pm.**

Respectfully Submitted by: Marissa Bellenger

APPROVED

Veronica L King, Town Clerk **Ruthi Critton, Mayor**

HISTORIC TOWN OF EATONVILLE, FLOR
REGULAR COUNCIL MEETING

MEETING MINUTES

Tuesday, September 15, 2026, at 7:30 PM

Town Hall – 307 E Kennedy Blvd, Eatonville, FL 32751

SPECIAL NOTICE: These meeting minutes are presented in an abbreviated format intended as a public record discussion of stated meeting according to the Florida's Government-in-the-Sunshine law. Meetings are opened to the public, noticed within reasonable advance notice, and transcribed into minutes for public record. ***Audio Recording are available through the Town's website on the Council Agenda Page.*

CALL TO ORDER AND VERIFICATION OF QUORUM:

Mayor Critton called the meeting to order at 7:31 p.m. and a quorum was established by roll call by Mrs. King.

PRESENT: **(5)** Councilman Tarus Mack, Councilwoman Wanda Randolph, Councilwoman LaDwyana Jordan, Vice Mayor Angela Thomas, Mayor Ruthi Critton

STAFF: **(6)** Marlin Daniels, **Chief Administrator Officer;** Veronica King, **Town Clerk;** Camille Evans**, Interim Town Attorney;** Lt. Lampkins, **EPD;** LaDawn Baldwin, **Finance**; Valerie Mundy, **Public Works;** Tara Salmieri, **Planning;** Seccionoie Davidson, **Executive Assistant**

INVOCATION AND PLEDGE OF ALLEGIANCE:

Invocation through a moment of silence led by Mayor Critton followed by the Pledge of Allegiance.

APPROVAL OF THE AGENDA:

Mayor Critton MOTIONS to **APPROVE** the Agenda with **AMENDMENTS (Amendment**: Adding Meeting Minutes for July 21, 2026, and adding on a walk-on item(s): Resolution 2026-48 Authorizing Formal Request to USPS; Resolution 2026-50 Confirming of hire for Camille M. Evans as Town Attorney.) **Moved** by Councilwoman Randolph; **Second** by Vice Mayor Thomas. **AYE: ALL, MOTION PASSES.**

PRESENTATIONS:

Updates from the Dr. Phillips Charities pertaining to the Hungerford School Property – Presenter Dr. Maroon, chair of the Eatonville Initiative Advisory Committee, provided handout to council on the Eatonville Initiative Vision/Mission; announced a community conversation and dinner scheduled for October 7 at 5:30 p.m. at Macedonia. Invitations will be distributed at the next Council meeting and delivered to residents. Residents have begun receiving a mailer explaining the initiative, for those interested in monthly updates about the activities of the Eatonville initiative and the work that the advisory committee is doing visit www.drphillips charities.org. to be kept up to date, provided history on the Hungerford property and recognized Ms. B. Hatler longstanding stewardship of the property and their efforts to preserve it for community benefit; extended an invitation to residents to ask questions or share concerns directly with the advisory committee, emphasizing the value of in-person discussion, selected council members thanked the representative for providing regular updates and asked about the anticipated groundbreaking and the status of the property purchase agreement, the groundbreaking date remains to be determined. Final action on the agreement is also pending placement on the Orange County Public Schools (OCPS) School Board agenda. The committee will share the meeting date and other information with the public once confirmed.

Presentation of HostDime With Updates on Construction – Manny Vivar (developer) provided an update on construction. Electrical final inspections had been completed, and mechanical and Orange County Fire inspections were being scheduled. After those inspections, the Town's building inspector would conduct the

remaining review, there are no current permits preventing a Certificate of Occupancy (CO), provided the required inspections are completed, reported that drainage problems near the site resulted from several issues, including an off-site swell, a Duke-related infrastructure conflict, and a site elevation issue. Contractors and engineers were working together on corrective measures with hopes by the end of the month, the drainage work was not expected to prevent the CO, but emphasized that it was still being addressed, in response to Council questions, the facility is designed with sound-attenuating construction and generator enclosures. Generators would run for about an hour each month for testing, the facility uses a closed-loop cooling system and does not require continuous water replenishment, discussed a Duke Energy arrangement under which the facility could provide power during major emergencies, Council members asked when construction would be complete and expressed concern about repeated delays and limited updates, no completion date was provided, citing contractor and required inspection, the project remained a priority, Council members emphasized the need for consistent communication and accountability, the Council members were invited to tour the facility, a community tour or engagement event was proposed and coordinate with Town staff, potentially within four weeks, regarding sidewalks, $30,000 had been contributed to an Orange County sidewalk fund in place of constructing a sidewalk along the property frontage, as the sidewalk had not been built, discussion for seeking for a return of the funds so that the funds can be used for construction, Council members thanked the representative and expressed interest in a tour and community outreach.

CITIZEN PARTICIPATION – (5)

Ryan (Novak) – Addressed HostDime, thanked them for building in this community and encourage Council members and members of the public to look into the benefits of having a Tier IV data center nearby, the benefits have already rippled throughout the community, particularly through the earlier-than-expected installation of fiber-to-the-home service in Eatonville. If you have not already taken advantage of the savings, I encourage you to consider switching your home internet from traditional cable to fiber, excited for the facility to open, and understand that the project depends on inspections by others whose schedules cannot be controlled; regarding the interim counsel, this is more of a professional-services engagement and does not fall under the appointment provisions of Section 303 charter. As legal counsel mentioned at the workshop, the appointment can be for up to 180 days, making it legal and valid; regarding home rentals, please review Florida Statute 83.425 for guidance on what you can and cannot do, also regarding the possibility of imposing fees through code enforcement, please review Florida Statute 162.09; attended the CRA meeting and recommend shutting it down and allowing it to sunset, transfer its work back to the Town, take ownership of the projects, and manage them in-house, the Town does not need a CRA to manage or complete its projects, there will be no need to worry about what may or may not have been repaid in 2000, potential fees and interest, or whether anything should be forgiven, the Town owns the property, so bring it back home.

Flamonda St. Jean – The majority of people in this building believe in the power of prayer, the founders of this community prayed for the future and that be destroyed. Although the history books did not teach us how Black towns have been destroyed, such as Greenwood (known as Tulsa) or Rosewood, there is an enemy within this house right now that wants to destroy, I am definitely not going to see it destroyed, slandering and scandalizing the Town's name because of politicians who come and go isn't fair, to call Eatonville "Cheatenville" because you don't like what the politicians, move and do not come back; as for the data center, I do not know much about building but the Bible says that when you lay a foundation, it needs to be solid, if you had surveyed the property you would know it is marshland and swamp, if you know your history, part of the reason they gave the land was that a lot of it was swamp, they did not think we would do anything with it; as for the building, it has been six years, if you lost six years of revenue because it isn't up, do we really need it, what is it going to bring us, if the fines cannot be paid why do we need you, advised to go to the site and see what they say, do better by the Town because we deserve it.

Natalie Washington – The Police Department—we should encourage them to do more public relations, inquired as to if the council approved the emblem, the emblem says "Professionalism, honor, integrity"—that should be on the shield, not on the Town logo, if what have been put on the police cars has not come before council

for approval, it needs to be revisited, who are they honoring, where is the integrity, referenced officer who jumped out and did not disclose his name or say, "Hi, ma'am", but asked Who are you? Where are you going? What's your name?", he received a call that somebody did something not good, this is not how things should be done, a police officer detained a young lady and the public relations were terrible, stated that an officers ambushed her and her brother, this has happened more than three times, I do know the proper channels to make sure we revisit the Police Department, need ensure officers know our residents because the town is not that big and there is not that many people; regarding HostDime, was there at the groundbreaking years ago, it was stated that you would provide us with internet and other things, what was said need to be put in writing;

Angela Johnson – Concern is quality control, materials inspection, and accountability as the Town moves forward with the approximately $35–$50 million water and sewer project. I want to share an experience from my property that I believe is relevant to the safeguards for this project, in 2016, Catalina Park received new stormwater sewer lines, at one point, there was water bubbled up from underneath the sidewalks because of the pipes and materials, the Town had to bring in another contractor to dig in which they found a corrugated pipe that had become clogged with debris, stopping the water from flowing, this is why it is important to include certified inspectors to ensure the Town receives quality work and is not left dealing with similar problems, there was a downpour leading to flooding in Catalina Park (Amador/Sunnyview). The water had receded by this morning, thanked Ms. Mundy for taking the call, please keep a watch, not sure of other flooding issues in the community, there is a forthcoming project with Orange County that may raise or lower the water levels in Lake King, which could help mitigate the flooding; want to echo what was said to let the CRA sunset, it is time and embarrassing as CRA board members and Council members who are asking for information and cash-flow projections but are not receiving them, now being asked to consider whether the Town owes the CRA $892,000, not including interest and fees, where is the Town supposed to get that money, being in the budget process now, is this amount in the budget or is in the financial statements, I challenge you—to do the right thing.

Joyce Irby – "Cheatenville" is the name of the newspaper article about how people in the Town government were cheating the people of Eatonville; have to point out the hypocrisy of burning Manny's feet off when you (Councilman Mack) have refused to meet with me, you are the voice of the voiceless, fortunately, I have my own voice, feel like I am wasting my time when I come up here, I am not asking anymore, it is hypocritical to talk about Manny not talking to you (Councilman Mack) when you will not talk to me; when receiving pages and pages of documents that you do not understand or do not have time to read, especially from the CRA, vote no, you keep giving away powers that are buried in 50 or 80 pages; did we get the statement balance yet, can we get it."

PUBLIC HEARING:

First Hearing (Ordinance 2026-7)- Amending The Existing Use Regulations In Chapter 65 To Permits Farmers Markets - (Preamble Read) – Tara Salmieri, the planner introduced Ordinance 2026-7. The request is to modify the existing use regulations to add farmers markets in C-3 zoning districts. On August 13, the Planning and Zoning Board recommended approval of adding this use, subject to conditions and specific criteria. One criterion was to define a farmers market. The proposed definition is: "A temporary open-air use consisting of multiple vendors offering fresh agricultural products, locally produced food items, and locally handcrafted or artisanal goods for direct sale to the public from temporary booths, tents, or similar temporary structures." The zoning map was presented, although the Town has C-1 and C-2 zoning, most of the Town is zoned C-3, which is why the proposed amendment applies to C-3. Currently C-1 is the only area where the use standards allow a farmers market. After being aware of discussions at the CRA Board about bringing fresh produce to the Town, the Land Development Code was reviewed and it was found that farmers markets were not listed as a permitted use, after looking at what would be needed to allow them, there are three main considerations. The first is customer parking. The current code does not address parking for this use, so the proposed standards distinguish customer parking from vendor parking. The related use standard for businesses

was considered when developing the requirements. Members of the Planning and Zoning Board and community members asked that parking not be allowed on residential streets because the streets near C-3 areas are narrow. That is one of the proposed conditions. Parking could be on-site or, depending on the location, on a nearby commercial street such as Kennedy Boulevard. The code also does not currently have a standard for vendor parking. Since vendors typically use 10-by-10-foot booths, the proposed calculation is one parking space for every three vendors. Because market size and parking needs may vary, the proposal also allows for an alternative parking plan. If a market cannot meet the standard requirements, its organizer could submit a plan describing the number of vendors, operating hours, and available parking. This would allow the Town to consider what is needed for that particular market, here tonight to request approval of Ordinance 2026-7 (First Reading) as presented. I'm available for questions.

COUNCIL COMMENTS/QUESTIONS:

Council Questions:

Are you talking about all of Kennedy—where is that on the map? The map shows the zoning districts. C-3 zoning does not mean every parcel will become a farmers market; it means the use would be allowed to apply for approval there. It's similar to other uses in the zoning table, such as restaurants or bars. The amendment would allow the use in the areas shown in red, including on the west side of Town.

What about the Chamber property next to the Clayton property?
Any property shown in red on the map would be included. The Land Development Code lists a range of possible uses for commercial properties. Adding this use gives property owners the opportunity to apply; it does not mean every property will have a market.

I want to make sure the east and west sides are treated equally.
The uses permitted on the west side are the same as those permitted on the east side. Farmers markets are currently allowed in C-1, but only in a limited area. This amendment would expand the opportunity to include C-3 areas.

What would a farmers market include? No band, music, or alcohol?
The proposed definition is for a traditional farmers market: multiple vendors selling fresh agricultural products, locally produced food, or handcrafted and artisanal goods directly to the public. It does not include those other activities related to having a band, music, or alcohol.

What are the parking rules? If parking is prohibited on residential side streets, where would people park?
That restriction was recommended by the Planning and Zoning Board. A market could provide on-site parking or submit an alternative parking plan. The current parking code generally requires parking to be on-site; the alternative-plan provision would provide more flexibility.

Could a farmers market be held on People Street?
It could be held in the commercial area, but people could not park on the surrounding residential streets. Parking could be on the property, on Kennedy Boulevard, or through an approved alternative parking plan.

Could one be held at the Denton Johnson Center?
That property is not commercially zoned.

Council Comments: not ready to decide without a map to review, need to understand and walk where the permitted areas are; should we table item do not want to vote up or down without having the information needed to make an informed decision, if this affects residential areas, would like input from the residents, had a similar discussion when the night market was proposed.

Staff Responses: This is a different use from a night market. The item was advertised in the newspaper and posted as required. We can provide a map and any additional information the Council needs, can provide an aerial map and an interactive map that can be zoomed in on and used to view individual parcels. it sounds as though the Council would like more time to review the information. We can table the item and bring it back

for another public hearing. The item will need to be noticed again, can table the item before the public hearing, or proceed with the hearing and then vote. It is within the Council's discretion to table it for a future public hearing. For clarity, this item requires legal notice for both the first and second readings. The Town website also has an official zoning map in PDF form and an interactive map that allows users to zoom in and view parcels. We will provide Council those materials, will coordinate the next hearing and required legal notices and will provide the requested documents. Residents will also be notified so the public hearing can be held. For clarity to the public that the hearing has not been waived. The item will return for a public hearing.

Mayor Critton MOTIONS to **TABLE** the First Reading of Ordinance 2026-7 Amending The Existing Use Regulations In Chapter 65 To Permits Farmers Markets **Moved** by Councilman Mack; **Second** by Councilwoman Randolph. **AYE:** Councilwoman Wanda Randolph, Councilwoman LaDwyana Jordan, Vice Mayor Angela Thomas, Mayor Ruthi Critton. Councilman Mack; **NAY:** Vice Mayor Angela Thomas, **MOTION PASSES, 4/1, confirmed by roll call. Comments:** Council request for the map to be provided.

Approval of the First Reading of Ordinance 2026-8 Establishing Registration and Operation of Rental Homes – (Preamble Read) **Mr. Daniels**: Mayor and Council, because we discussed this at the workshop, my recommendation is that this item does not move forward because it conflicts with Florida Statute 83.425
Legal Counsel: Chapter 83 governs residential rentals in the State of Florida. Section 83.425, enacted in 2023, states that state law preempts local regulations concerning residential rental properties and the related agreements and circumstances, it would not be legal for the Town to adopt the ordinance as currently presented. The next step would be to review how the Town can proceed legally through code enforcement, in accordance with code-enforcement procedures, legal recommendation is to table this item for now—not necessarily to bring it back in the same form, but to allow staff to conduct due diligence and return with recommendations.

Mayor Critton MOTIONS to **TABLE** the First Reading of Ordinance 2026-8 Establishing Registration and Operation of Rental Homes **Moved** by Councilman Mack; **Second** by Councilwoman Randolph. **AYE: ALL**, **MOTION PASSES, 5/0.**

COUNCIL DECISIONS: *(**Walk On Items are added)*

(WALK-ON) Approval of Resolution 2026-48 Authorizing Formal Request to USPS – (Preamble Read) **Mayor Critton MOTIONS** to **APPROVE** Resolution 2026-48 Authorizing A Formal Request to the United States Postal Service (USPS) For A Comprehensive Contractual Evaluation. **Moved** by Councilman Mack; **Second** by Vice Mayor Thomas. **AYE: ALL**, **MOTION PASSES, 5/0.**

(WALK-ON) Approval of Emergency Resolution 2026-50 Authorizing The Mayor To Employ For Six Months Legal Counsel After the Effective Date of this Resolution with Amendment – (Preamble Read) **Mayor Critton MOTIONED to APPROVE** Emergency Resolution 2026-50 Resolution 2026-50 Authorizing The Mayor To Employ For Six Months Legal Counsel After the Effective Date of this Resolution**, Moved** by Councilwoman Randolph; **Second** by Councilman Mack. **AYE: ALL**, **MOTION PASSES, 5/0. Comments:** Attorney Evans is pleased to observe that there is a baseline of trust not seeking to be in the midst of the work of council but to support the work, are prepared to be of service with a collaborative view to understand the collectively work of the residents of the Town of Eatonville, there is a team that will be showing up, Council request for a proper introduction of the team; the contracted price is a $10,000 monthly retainer which includes counsel with respect to planning and zoning commission, local planning agency, your historical preservation board, meeting attendance, preparation with agendas, briefings with you all before meetings, and negotiation of agreements and review and diligence on relevant issues that come before council; the rate of pay is already in the town's budget; request to amend Resolution in section two to employ Endow Law; the initial motion was amended to reflect the change to the resolution.

CONSENT AGENDA:

Mayor Critton MOTIONS to **APPROVE** the Consent Agenda which includes Council Meeting minutes for July 21, 2026 (added), August 4, 2026, and August 18, 2026. **Moved** by Councilman Mack; **Second** by Councilwoman Randolph. **AYE: ALL**, **MOTION PASSES, 5/0**

REPORTS:

Chief Administrative Officer - Marlin Daniels – The Town is preparing for the final budget hearing on Monday, September 21, at 5:30 p.m. Residents with budget questions or recommendations are encouraged to meet with staff. The Town is exploring a line of credit to support approximately $45 million in infrastructure projects and is working on project cash-flow plans. The audit is being finalized, and next year's audit is underway. Staff are investigating the water issue on Wymore Road and will address potholes as resources allow. Upcoming infrastructure work may help resolve these problems. Thank you for your patience as the Town works to move these efforts forward.

Interim Town Attorney – Camille Evans – No report, have a lot of work to do, encourage each of you (council) to reach out and let us know if you have any issues or questions, would love to help facilitate an orderly approach to carrying out your agendas, the work we can do beforehand, so by the time you are here (at meeting), everyone's concerns would have been heard and addressed; many of the matters raised tonight will require due diligence, there is a lot of history that we may not personally know, will need to do some research, there are several significant agreements to which the Town is a party, we want to make sure we understand them clearly, we are glad to be of service.

Town Clerk – Veronica King – No Report **(Mayor Critton)** Mrs. King has done an amazing job updating our chamber, from its appearance to its technology. We saw the carpet and paintings last week. We also have new technology, which we're getting used to, and behind you is a wall wrap featuring a collage of all things Eatonville. We are still installing it, so you may see some peeling or loose edges, we are representing our home, 1887 all day, some of the images: the water tower, Deacon Jones, Hungerford students, Zora Neale Hurston, the first Council, the library, the gateway, and, of course, our logo, this is a vision coming to life. Mrs. King has patiently worked with the administration and Council over the years to bring updates to the Council chamber and to make it feel more official, thanks to the Fast Signs team that helped make the vision visible, we considered many different designs before settling on this one, we hope you grow to love it and that it reflects the atmosphere of productivity in this room, thank you, Mrs. King, for your work and for the vision and care you have brought to the chamber, this is very important to her and you can tell.

TOWN COUNCIL REPORT/DISCUSSION ITEMS -

Councilman Tarus Mack – Offered condolences to families who have recently lost loved ones and asked that his family be kept in people's prayers, asked for updates on the Town's upcoming projects and thanked community partners, staff, and the new Town attorney, emphasized that he wants to work collaboratively, address residents' concerns, and make informed decisions during budget season—even when not everyone agrees, acknowledged Mrs. King's work and reaffirmed his commitment to serving Eatonville, protecting the Town's integrity, and helping the community succeed.

Councilwoman LaDwyana Jordan – Thanked attendees and asked for patience as the Town works through ongoing issues, raised concerns about poorly finished street and the boardwalk work, asking staff to inspect contractors' work and ensure cleanup, announced the Chamber of Commerce's State of the Chamber event this Saturday (September 19) from 5:30 to 7:30 p.m.; urged the Town to review its logo use and trademark protections; welcomed Attorney Evans and her firm, expressing optimism about the Town's direction.

Councilwoman Wanda Randolph – Had a wonderful meeting tonight, thank you, Attorney Evans, for joining the Town's team, want to thank Mrs. King for the tireless work she does for all of us, we appreciate you so much; had a wonderful event on Saturday.

Vice Mayor Angela Thomas – No Report

MAYOR'S REPORT - Mayor Ruthi Critton – Thanked residents for their feedback and emphasized the importance of community engagement, recognized Councilwoman Randolph (Breast Cancer Survivor) for bringing mobile breast cancer screening to Eatonville and said the event will return annually on the second Saturday of September, announced a girls' mentoring program kickoff this Saturday (September 19), 10:30 a.m.–12:30 p.m., at the Denton Johnson Center, for girls in grades 5–12 are welcome, asked staff to obtain the Attorney General's opinion, discussed property maintenance and code enforcement, and addressed concerns about the CRA, which has operated in Eatonville since 1997.

HANDOUTS: Eatonville Initiative Vision/Mission; July 21, 2026, meeting minutes; Walk on item: Resolution 2026-48 Authorizing Formal Request to USPS; Resolution 2026-50 Confirming the hire for Camille M. Evans as Town Attorney.

ADJOURNMENT Mayor Critton **Motions** for Adjournment of Meeting; **Moved** by Councilman Mack; **Second** by Vice Mayor Thomas. **AYE: ALL, MOTION PASSES. Meeting Adjourned at 9:54 pm.**

Respectfully Submitted by:

APPROVED

_____ _____

Veronica L King, Town Clerk **Ruthi Critton, Mayor**

HISTORIC TOWN OF EATONVILLE, FLOR
1ST BUDGET HEARING

MEETING MINUTES

Wednesday, September 9, 2026, at 5:30 PM

Town Hall – 307 E Kennedy Blvd, Eatonville, FL 32751

SPECIAL NOTICE: These meeting minutes are presented in an abbreviated format intended as a public record discussion of stated meeting according to the Florida's Government-in-the-Sunshine law. Meetings are opened to the public, noticed within reasonable advance notice, and transcribed into minutes for public record. ***Audio Recording are available through the Town's website on the Council Agenda Page.*

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

CALL TO ORDER AND VERIFICATION OF QUORUM
Mayor Critton called the meeting to order at 5:30 p.m. and a quorum established by Mrs. King by roll call.

PRESENT: (5) Councilman Tarus Mack, Councilwoman Wanda Randolph, Councilwoman LaDwyana Jordan, Vice Mayor Angela Thomas, Mayor Ruthi Critton

STAFF: (7) Marlin Daniels**, Chief Administrator Officer;** Veronica King**, Town Clerk;** Zachary Good**, Town Attorney;** Chief Stanley Murray and Lt. Cory Krotenberg, **EPD;** LaDawn Baldwin**, Finance;** Valerie Mundy**, Public Works;** Faith Woods**, Executive Assistant**
ADDITIONAL: GoldmanWolfe (Representative present on zoom)

INVOCATION AND PLEDGE OF ALLEGIANCE
Invocation through a moment of silence led by Mayor Critton followed by the Pledge of Allegiance.

PUBLIC COMMENTS – Added to the agenda by consensus of town council

Zari St. Jean - Eatonville has been on Florida's financial emergency list since before 2004, watching how we manage, budget, and approve our money for over twenty years, this year, the town wants to add $576,934 in new spending, a 21% increase, not collecting money already owed, it is budgeted $150,000 building permits and only collected $27,824, budgeted $5,000 in recreational fees and collected zero, budgeted $990,000 in federal grants, and none of it came in, the trash pickup franchise fee is stuck at $2300 a year, while the contract is worth hundreds of thousands of dollars, when the council votes on ordinances, resolutions, the full financial is not provided, there are no cost benefit review, no data showing whether a department already has enough staff before we agree to fund more positions in it, decisions are made without looking at future cost , this is how year after year there is an actual deficit, there is a pattern in how decisions are made before they ever reach a vote, if already under state watch by Governor DeSantis for our finances, and we cannot collect money already owed, where is half a million dollars in new salaries coming from, has the state signed off on it in the way of financial emergency status requires, will the new positions be posted and competitively filled, or are the raises and reclassifications for the same people who have run this administration for years, asking this council for four things, give the full financial impact before every vote, tell if this budget went to the governor's office for approval since our status requires it, show how every position was posted and filled, why we are not collecting permits, recreation fees, and franchise money that is owed, Eatonville has an information and collection problem, this budget is asking residents to pay more while the state watches to see if we learned anything.

Dr. Candace Finley - Concerned about the budget raises, have no problem with raises there is no plan for revenue generation, concerned that if the additional fees and raises that is coming, is the community going to

pay for those things, concerned that there are many deficits in the budget, we are in a race for preservation, municipality takeover is something real, we have neighboring towns that are in better shape and also share ZIP codes and boundary lines, do not want this budget to be approved as it is, look at it more, look at what staff are in place, what staff need raises or salary adjustments, do understand there may be a need for livable wages, this is not the way to do it.

Mr. Anthony Grant - There is a capital budget in the budget that does not have any of your federal grants, there is an concern when there is about thirty, forty, sixty million dollars of capital items not included in this budget, these are reimbursable dollars from the federal government, how do you get reimbursed when there is no money to pay up front, will need upwards of $30 million for these type of projects; if $5 million to $30 million id borrowed, where in the budget is the interest rate debt payments reflected from the line of credit; the water reimbursement to the residents keep getting swept under the rug, should pay the residents if money is owed, if residents were overcharged, this is a priority; there is no contingency in this budget, if a hurricane comes with a expense of $700,000 to clean it up, where does the money come from when it takes 60 to 90 days to reimburse you for hurricane mitigation, considering a sink hole, a roof collapse at the police department, or the AC goes out to the amount of $30,000, there is no reserve fund built up in this budget, these things have to be addressed and included in this budget between now and the final reading, the CRA budget should be included in the municipal budget.

PUBLIC HEARING AND CONSENT AGENDA – Public hearing and Consent Agenda was combined by the favorable vote of the town council.

Following public comments, the Town Attorney provided procedural guidance regarding the consideration of the tentative millage rate and first reading of the proposed budget. The recommendation was to introduce both as one collective public hearing and take separate votes on each item. Council agreed to proceed with the combined public hearing process.

> **Mayor Critton MOTIONS** to **APPROVE** for a combined public hearing for both Resolution 2026-47 and Ordinance 2026-6 **Moved** by Councilwoman Randolph; **Second** by Vice Mayor Thomas. **AYE: ALL, MOTION PASSES.**

Taxes Millage Rate - Resolution 2026-47– Adopting Tentative Levying of the Ad Valorem For Orange County For Fiscal Year Beginning October 1, 2026, And Ending September 30, 2027, was introduced and followed by discussions. (Preamble Read by Town Clerk) **Comment:** The attorney read into the record the tentative tax levy for the fiscal year beginning October one, twenty twenty-six, and ending September thirtieth, twenty twenty-seven, the operating millage rate being proposed at 7.2938 mills, which is more than the rollback rate of 6.8565 mills and 6.38%.

> **ACTION ON TENTATIVE MILLAGE RATE** - Following discussion and clarification of the proposed millage rate, the tentative millage resolution was submitted for a roll-call vote.
>
> **Mayor Critton MOTIONS** to **APPROVE** Resolution (2026-47) of the Town of Eatonville of Orange County, Florida, Adopting the Tentative Levying of Ad Valorem Taxes For Orange County For Fiscal Year Beginning October 1, 2026, and Ending September 30, 2027, **Moved** by Councilwoman Randolph; **Second** by Vice Mayor Thomas. **AYE:** Councilwoman Wanda Randolph, Councilwoman LaDwyana Jordan, Vice Mayor Angela Thomas, Mayor Ruthi Critton; **NAY:** Councilman Mack, **MOTION PASSES, 4/1, confirmed by roll call. Note:** Town clerk previously read the preamble.

Ordinance No. 2026-6 – Proposed Budget - Ordinance No. 2026-6 Adopting the proposed Town budget for Fiscal Year 2026–2027, was introduced and followed by discussions. (Preamble Read by Town Clerk)

The proposed operating millage rate was stated as 7.2938 mills, compared with the calculated rollback rate of 6.8565 mills. The Town Attorney clarified that the proposed millage rate represented the existing levy rate. Although the rollback rate was lower, maintaining the existing rate could result in increased revenue due to changes in property values and additions to the tax roll. The distinction between an increase in the tax rate and an increase in total tax revenue was explained to Council and the public.

Public Comments: Anthony Grant - asked if the taxes were raised. The attorney provided a response that there is not an increase in the tax rate, there is an increase to the dollar amount of taxes collected due to either new property added to the roll or increased property values. There is an increase in revenue, not an increase in the property tax. Michelle Fort - requested additional clarification regarding the proposed rate and its potential effect on property taxes. The explanation was reiterated that the rate is the same as last year, the difference in the millage rate from the increased revenue was acknowledged. Zari St. Jean – inquired whether or not there are other ideas proposed for revenue for the town outside of the millage rollback increase, Mayor Critton offered the response of yes identifying ways to increase revenue through grants, collections of fees, code enforcement, building fees, as well as controlling expenditures.

Council Comments/Budget Discussions - Following the public hearing, Council engaged in an extended discussion regarding the proposed budget, revenue projections, reserves, staffing expenditures, and outstanding financial concerns.

Council discussed the need to identify additional revenue opportunities and improve the collection of existing revenues. Concerns were reiterated regarding the Town's financial condition, the importance of adopting a balanced budget, and the need for adequate financial information to support Council decisions. Council discussed the proposed contingency and reserve allocations and whether additional funding should be included for emergencies and unforeseen expenditure.

Councilman Mack recommended adding funds to the contingency line item to provide additional financial protection against emergencies and add money to the General Fund Reserve.

Councilman Mack reiterated his concerns regarding the outstanding water-rate matter and the possibility of providing residents with a credit or reimbursement, emphasizing that residents deserved a reasonable resolution and recommend that Administration and the Finance Department develop a practical approach, whether through monthly credits, refunds, or another appropriate method, the Town Attorney, Zachary Goode of TG Law, clarified that the Town had not admitted fault and that the matter remained under investigation and emphasized the importance of protecting the Town's legal interests. Councilman Mack stated that he had raised the matter repeatedly over an extended period and requested that Administration provide a substantive recommendation before the second budget hearing, Administration and Finance will continue evaluating possible solutions and report back to Council.

Councilman Mack expressed concern that the proposed budget did not adequately identify funding for capital improvement projects and related grant opportunities, emphasized the need for long-term planning and investment in equipment, vehicles, infrastructure, and other essential Town improvements. He questioned how the Town would adequately support projects funded through grants if the necessary upfront funding were not identified, requested that future budget presentations clearly identify capital improvement needs and associated grant funding.

Councilman Mack questioned whether the Chief Administrative Officer's salary reflected the amount previously discussed and agreed upon by Council, requested clarification regarding the applicable resolution and supporting documentation, expressing concern that the compensation reflected in the budget appeared inconsistent with his understanding of Council's prior direction, expressed the importance of following procedures and ensuring that compensation decisions are properly documented and authorized.

Councilman Mack raised concerns regarding the timing of the CRA budget information and the need for Council to receive complete supporting documentation before budget consideration.

Councilman Mack expressed dissatisfaction with the budget preparation and presentation process, stating that certain information had not been provided in a timely manner, recommended that future budget workshops be conducted line by line, with the Finance Director taking an active role in explaining each expenditure, salary, department allocation, and revenue source.

Councilwoman Randolph acknowledged several of the concerns raised by Councilman Mack and noted that Council had participated in six budget workshops, more than the number typically required in previous budget cycles, emphasized the importance of completing the budget process while recognizing that adjustments could still be made before the second reading. She explained that failure to adopt a budget could negatively affect the Town's ability to operate, emphasized accountability, transparency, and the need for Administration to provide Council with the information necessary to make informed decisions.

Councilman Mack reiterated that adopting a budget should not eliminate the Council's responsibility to thoroughly review expenditures and ensure that public funds are appropriately allocated.

Attorney's Clarification - During the discussion, the Town Attorney clarified that TG Law had been appointed by the Town Council and that the firm had submitted its resignation (this meeting would be the firm's last meeting).

The attorney also requested clarification regarding whether budget recommendations receiving Council consensus were intended to become amendments for consideration in the first reading. Council confirmed that agreed-upon recommendations would be incorporated into the budget adjustments, subject to the necessary budget balancing and review. Council revisited the proposed budget changes and discussed the need to ensure that all additions, reductions, and reallocations were properly reflected in the final budget figures. The Finance representative confirmed that the proposed budget included previously discussed staffing and salary adjustments. Any additional changes approved by Council would require corresponding reallocations to maintain a balanced budget.

Council Recommended Adjustments for Consideration by Consensus:

- The General Fund Reserve ($200,000), *There was **no consensus** reached to increase the General Fund Reserve.*
- The Contingency Allocations Increase ($180,000/$120,000), *There was **no consensus** reached to increase the contingency appropriation.*
- Continuing to investigate potential water-rate credits or reimbursements
- Reviewing capital improvement and grant funding needs
- Providing additional clarification regarding compensation and supporting resolutions
- Improving the presentation of financial information for future budget workshops.

(Recess And Reconvening) - At approximately 6:55 p.m., the meeting recessed to address technical difficulties affecting remote participation. Following the recess, the meeting was reconvened at 7:00 p.m. and

the remote participant Cassandra, GoldmanWolfe Financial Representative was given an opportunity to provide additional comments. Cassandra reiterated the historical contingency expenditures for 2024, 2025, and 2926, explained the use of General Fund reserves in balancing the proposed budget (general fund reserve balance forward of $384,972 is already being used to cover balances of spendings this year, if a contingency is added, it will increase the amount that is being pulled from reserves). When necessary, Council could authorize specific expenditures through budget amendments.

ACTION ON ORDINANCE NO. 2026-6 – FIRST READING OF THE PROPOSED BUDGET - Following Council discussion, a motion was made to approve the first reading of Ordinance No. 2026-6, adopting the proposed budget for Fiscal Year 2026–2027.

> **Mayor Critton MOTIONS** to **APPROVE** First Reading of Ordinance (2026-47) of the Town Council of the Town of Eatonville, Orange County Florida, Adopting the Proposed Budget for the Fiscal Year 2026-2027, **Moved** by Vice Mayor Thomas; **Second** by Councilwoman Randolph. **AYE:** Councilwoman Wanda Randolph, Councilwoman LaDwyana Jordan, Vice Mayor Angela Thomas, Mayor Ruthi Critton; **NAY:** Councilman Mack, **MOTION PASSES, 4/1, confirmed by roll call. Note:** Town clerk previously read the preamble.

ADDITIONAL COMMENTS - Following the vote, Council discussed the opportunity for additional communication with Administration regarding outstanding budget concerns. Council members were advised that they could submit questions by email or schedule meetings with the Chief Administrative Officer to discuss outstanding matters. It was clarified that final decisions (recommendations) regarding proposed budget adjustments would need to be completed by September 10 to allow sufficient time for the required legal notice to be submitted for publication on September 17. The second budget hearing was referenced as being scheduled for September 21, 2026. The attorney thanked the council for the opportunity to serve.

HANDOUTS: Florida Police Chiefs Association Press Release on position on the property tax reform.

ADJOURNMENT Mayor Critton **Motions** for Adjournment of Meeting; **Moved** by Councilman Mack; **Second** by Councilwoman Randolph. **AYE: ALL, MOTION PASSES. Meeting Adjourned at 7:14 pm.**

Respectfully Submitted by:

APPROVED

_____ _____

Veronica L King, Town Clerk **Ruthi Critton, Mayor**

HISTORIC TOWN OF EATONVILLE, FLORIDA
REGULAR COUNCIL MEETING

MEETING MINUTES

Tuesday, September 1, 2026, at 7:30 PM

Town Hall – 307 E Kennedy Blvd, Eatonville, FL 32751

SPECIAL NOTICE: These meeting minutes are presented in an abbreviated format intended as a public record discussion of stated meeting according to the Florida's Government-in-the-Sunshine law. Meetings are opened to the public, noticed within reasonable advance notice, and transcribed into minutes for public record. ***Audio Recording are available through the Town's website on the Council Agenda Page.*

CALL TO ORDER AND VERIFICATION OF QUORUM:

Mayor Critton called the meeting to order at 7:38 p.m. and a quorum was established by roll call by Mrs. King.

PRESENT: **(5)** Councilman Tarus Mack, Councilwoman Wanda Randolph, Councilwoman LaDwyana Jordan, Vice Mayor Angela Thomas, Mayor Ruthi Critton

STAFF: **(6)** Marlin Daniels, **Chief Administrator Officer;** Veronica King, **Town Clerk;** Jennifer Cockcroft, **Town Attorney;** Lt. Cory Krotenberg, **EPD;** LaDawn Baldwin, **Finance**; Faith Woods, **Executive Assistant**

INVOCATION AND PLEDGE OF ALLEGIANCE:

Invocation through a moment of silence led by Mayor Critton followed by the Pledge of Allegiance.

APPROVAL OF THE AGENDA:

Mayor Critton MOTIONS to **APPROVE** the Agenda with **AMENDMENT (Amendment**: Adding on a walk-on item: Resolution 2026-46 Amending the adopted budget for the fiscal year beginning October 1, 2025, and ending September 30, 2026, as adopted by 2025-5.) **Moved** by Vice Mayor Thomas; **Second** by Councilwoman Randolph. **AYE: ALL, MOTION PASSES.**

PRESENTATIONS:

Presentation of the Scholarship Recipients for the 2026 Bruce & Winnie Mount Scholarship Program – Recipient Soul Williams was awarded the 2026 Bruce & Winnie Mount Scholarship. His mother Porscha Williams and grandmother, Carolyn Rozier were in attendance to accept award on behalf of Soul Williams.

Updates from the Dr. Phillips Charities pertaining to the Hungerford School Property – Updates on the process on the land (the Hungerford property) was provided by Dr. Maroon, Chair of the Eatonville Initiative led by the Dr. Phillips Charities. The closing process is on track. In the next two weeks, community members will receive an update at their door (information on the heritage Park, the early learning center, healthcare hub, office and retail, Eatonville museum, town hall, and housing, along with contact information),had opportunities for community members to come to community events. October 7th will be another dinner and conversation at Macedonia (Missionary Baptist Church).

COUNCIL DISCUSSIONS:

Discussion of HostDime and Review of the Previous Amendments in Consideration to an Amendments #3 – **(Randolph)** Introduced the item as a discussion on the HostDime data center facility discussing what the town council need to do to move the project along. The completion date has not been met. It is recommended to bind

an amendment #3 to the development agreement. There has not been a certificate of occupancy yet and the developer has failed to fulfill his commitments. There are concerns from the residents concerning sound issues, adequate water supply, operational utilities, and want to ensure the facility meets the legal county and state requirements. To date there is $99,250 of accumulated fees to be collected from the developer based on $250 a day. The town provided $200,000 in reimbursement for the design and construction costs (with conditions to be met), concerned about the longevity of this project. **(Mack)** inquired to the CAO as to why the developer is not present to provide updates HostDime and why the council was not informed of his unavailability, would like to more stipulations and hold the developer accountable, want to raise the fees to $500 a day, there is no indication that the developer wants to work with the town. **(Legal)** need another amendment to increase the fee for liquidated damages, both parties will have to agree to the amendment, if there is no agreement, legal could evaluate all other legal options under the existing developer's agreement available for specific enforcement. **(Mack)** there are infrastructure issues that did not exist prior to, cannot drive through the area without damaging your vehicle (during storms), need answers about potential danger to the community, how hazardous is this building, disappointed in the developer for not being present, not showing accountability, sowing disrespect to the community by stating Wi-Fi would be provided to all citizens but later stating that it is not sustainable. **(Randolph)** flooding is a problem and dangerous after a heavy rain, there is supposed to be a sidewalk on Wymore Rd, and the ditch with water should be taking care of, the road is unsafe to walk on. **(Legal)** under amendment two, it provides for the liquidated damages in the amount of $250 a day, the deadline is July 31st, a demand letter is not needed, the developer cannot receive their CO (Certificate of Occupancy) until they pay, the fees will accrue unless there is a delay by the town. As part of an amendment the developer can be asked to enter into a good faith with suggested terms but there is no guarantee, they are currently bound by the state laws, there is recent legislative that applies regardless of the development agreement. **(Critton)** inquired about if the language in the first amendment in 2016 which has the $200,000 reimbursement and sidewalks listed but not listed in the second agreement. **(Legal)** confirmed that the only replacement was with section 8, everything else stands, before anything can be enforced there will have to be an agreement. **(Critton)** Manny and Ms. Mundy previously stated that there was a collaborative effort in addressing issues about the flooding, potential noise pollution, water consumption, the mitigated concern for the community, and discussed the scheduled generator testings committing to informing the community, will ask Ms. Mundy to provide the conversations between Duke Energy, Florida Department of Transportation, Orange County, the engineer, and Mr. Manny as well as the Town of Eatonville in respect to the environmental concerns. **(Mack)** request that Manny call each council member with updates. **(CAO)** All irregularities will have to be cleared before a CO is issued, the $250 a day will continue. **(Critton)** asked that legal provide potential remedies, in the event that there is not a desire to amend the agreement. **NOTE:** Legal will provide an update at the next meeting.

CITIZEN PARTICIPATION – (6)

Carol Moseley – Family is a descendent and donated 80 acres of that land, there has been a lot of bad stuff that has happened over the years and it is not right, when it comes to making decisions, we need to do the right thing.

Ryan (Novak) – Attended several budget sessions, acknowledged and appreciate the diligence provided, offered thanks for the salaries and what that means to the people and to what the charter says can be done, and that compensation is done in the right way, encouraged to bring on a full-time grant writer, the historic town of Eatonville sits in a unique position to acquire specific grants to bring in house the right grant writer, the right person will have more than enough work for a full-time role in which will include research, investigations, writing and applying for grants seeing grants to fruition such, recommend funding this position in the budget, it can pay for itself with the right person.

John Beachum – Spoke on an archaeology report done in 2003 indicating that there are artifacts underground at the Hungerford property, it recommends that more research is done and because the development is an economic impact, encourages Dr. Phillips and OCPS to finish the report. Dr. Tim Parkson also said that there is a page missing that would show historical destination, means it could make a lot of money for the Town of

Eatonville; historical boundaries should be expanded to cover at least the Hungerford property, suggest that this go before the Historical Preservation Board and requested a workshop; heard someone from Dr. Phillips' advisory board, and several other people say that the Town of Eatonville is corrupt—that its politicians are corrupt. We have to stop telling people that we are corrupt and that Dr. Phillips is more worthy of spending money, we have Black talent and great people here, we can make an economic impact and do a better job than they can, one pet peeves is hearing people say, "Don't do business with this particular organization because they do not pay their bills." That organization is a corporation, they have a board of directors, do not do business with them if you choose, but do not bash them, because when you bash them, you are bashing us; also ask for economic impact, that Macedonia invest in some vacant lands to start building infrastructure, we do not need to wait for the Hungerford property. There is real property there that could be an asset to our town and its economic budget.

Cathy Mills – live at 318 Green Street, Orlando, Florida for 46 years, came to remind some people about the home that was supposed to be worked on, son is in the hospital again, the town promised the paperwork needed to get the pipes around his house and to address the sewage (septic tank), grandmother was charged from 1965 until 2023 for sewage she did not have, all we asked the town at that time was to fix this problem, family is getting sick, son is back in the hospital again, the only way this could have been done is if the voting situation was right, the reason why only approximately 400 people voted in this town's election they are sick and tired of being sick and tired. They're not going to tell you, but I'm here to tell you: I'm sick and tired of being sick and tired, need to look out for seniors (they are fixed income), they do not have a way to get clean water, cannot drink or cook with the water. What bis being done about it? Where do we get our water? Why is our water bill so high? In Altamonte Springs, their water bill is about $29 a month, here is approximately $80-something a month, was promised that our water bill would go down but it keeps going up; would like a private meeting with the Mayor, Ms. Munday knows what we had to go through to get something done, did everything the town asked us to do. I pray to God nothing happens to him (son), it will be put on the town with a fight, will fight until God takes me away, because this has been going on, and they had approved it.

Michelle Fort – Expressed gratitude for the conversation about HostDime and the agreement, since the time frames have expired, is the contract still valid, if it is not valid, then a conversation is needed, they should be provided at least 30 days' notice to discuss what the next steps are and put it in writing, if they do not meet that deadline, pursue the remedies as the attorney stated, asked that Councilman Mack give the process some time, looking at those amendments there were rights to put it up for sale, looking at the amendments and minutes the entire contract was redone, Councilman Mack put a vote forward and took it away, let us go with the facts and not feelings in which our leverage was taken away. The attorney have done an amazing job—see if there is a way out or a way to work with him (Developer), asked the Council to let the experts be the experts and take into consideration what they say, did not see a clause for termination for convenience which is typical, look at the options and come back to the table, if he (Developer) cannot meet the deadline, the agreement is in a breach. Last night, Councilman Mack, talked about the budget and the need and how deserving of a raise or what you do, this office is a public servant and you serve the public, by serving the public, you do what is right and in their best interest, means to come prepared, taking time to meet with individuals, and not yelling and demanding someone to be present because you feel like you need them at that moment, not knowing if there was a family emergency.

Angie Gardner – MOU are administrative and are presented to the Council to negotiate, nothing was done wrong and will keep standing up for me; please stop targeting and badgering staff; thanks to Council, for holding the reins on that; regarding HostDime, the last extension was one of two that was offered, one kept Section 8 if not finish by July 31, 2025, the request was that $200,000 be returned, that was slapped down, and what you have is what was approved. The $250,000 was to get some leverage—there was no safeguard, the $250,000 would give impetus to finish the building, the Town was not in breach when it reimbursed the $200,000, the Council at that time agreed to reimburse $200,000, moving forward it is important to stay honest, open, and truthful, there has never been a written agreement for the Wi-Fi., there was never anything in writing; in regard to the data center, it would be interesting to get data on how much water is used for your average golf course,

you will find that it will be comparable to the data center, with the noise generated, if they already have one and there are no noise complaints, it is likely that there will not be many noise complaints, except when the power goes off—just like in any home in Florida when we lose power, in regard to redoing an agreement, who is going to agree to charge themselves up to $500 when they are already at $250, the agreement is already signed by all the parties, and stays in effect until the Certificate of Occupancy is issued.

COUNCIL DECISIONS:

(WALK-ON) Approval of Resolution 2026-46 Amending the adopted budget for the fiscal year beginning October 1, 2025, and ending September 30, 2026, as adopted by 2025-5 – (Preamble Read) **Mayor Critton MOTIONED to APPROVE** Resolution 2026-46 Amending the adopted budget for the fiscal year beginning October 1, 2025, and ending September 30, 2026, as adopted by 2025-5**, MOTION DIES FOR A LACK OF MOTION. Comments:** (Critton) This resolution is reflective of the conversation that was had at the budget (workshop) about the alignment of responsibilities and duties as they pertain to payroll, this was the formal resolution.

REPORTS:

Chief Administrative Officer - Marlin Daniels – The "due to from" have been sent over from the auditors for adjustments, at roughly about $1.2 million off, were addressed and hoping to have the final budget within the next week or two, addressing audit concerns, it is essential to get the audit and the budget right, trying to ensure corrections, very optimistic that we are on the right path to getting things right and able to move things forward.

Town Attorney – Jennifer Cockcroft – No nothing new, will continue to provide updates on the HostDime matter and with the policies, procedures, reach out if needed.

Town Clerk – Veronica King – No report; inquired about entertaining dates to continue the budget workshop, have a sense that we are ready for the 1st Budget Hearing, the 6th budget workshop was scheduled by consensus of council for Thursday, September 3, 2026, at 5:30 p.m., Mr. Daniels suggested that the council turn in their recommendation prior to the meeting; announced the upgrades to the (council) chamber with new carpet, painting of the room, and shared a mockup of the custom mural that will feature historical pictures that tell the story of the town.

TOWN COUNCIL REPORT/DISCUSSION ITEMS -

Vice Mayor Angela Thomas – Please make sure to come to the budget hearing, we do appreciate your comments.

Councilwoman Wanda Randolph – Appreciate the updates from Dr. Philips on the new development **Concerns:** concerned about where we are as a government and as people here in the Town of Eatonville, do not see anything being done for the residents, seeing consistency and aggressive effort from the developers and their team to inform Eatonville residents about the development, do not see that same effort coming from the Town of Eatonville, have not had any community engagement with our own residents, should be having conversations with Dr. Phillips about the water and the infrastructure, including what their responsibilities are, have not sat down at the table to discuss some of the serious issues, they say that they have $20 million to invest, are the TDT funds awarded for the infrastructure or just the museum, concerned about the roads, will Kennedy Boulevard or Wymore Road be affected, has the sewer project and the water infrastructure been discussed with Phillips to include the determined costs, what I the collaboration with the Town, a council member was persistent about having someone on the Council to be a part of the advisory board, also someone served on the council made a decision about this entire development, how will these projects bring real revenue to the Town, concerned about any other projects on that property and the employees who will be involved in maintaining these facilities, will they be town employees, it appears that we are comfortable sitting here listening and engaging in what someone else is going to do for us, but we haven't done anything for ourselves.

Budget: Would like to know about funding for capital improvements, where is the money going to come from for these additional salaries and increases, will identify concerns and send them in advance to discuss, consider, and review, want to make this Council and the Town much better and great at what we do.

Councilman Tarus Mack – acknowledged that differing views are part of the governing process and offered condolences to residents who had recently experienced a loss, discussed the ongoing HostDime matter, expressing hope that continued conversations with Administration would lead to a reasonable resolution while maintaining accountability, congratulated scholarship recipient Soul, expressed support for a balanced budget informed by residents' concerns and the Town's best interests, urged Administration to continue working toward a sustainable, legally permissible resolution to the matter involving Ms. Mills and her son. He reiterated the need to consider residents in response to concerns about the water rates issue, requested an update on the Police Center project (Catalina Park), including its anticipated opening date, clarified his concerns about the recent Police Department lieutenant appointment, requested an opportunity to speak with the lieutenant, reaffirmed his commitment to serving residents and welcomed feedback and accountability, thanked Ms. King and Town staff for their work and recognized the Mayor's transparency, recommended Councilwoman Jordan as the Town's representative on the Community Action Board, with himself as alternate, noting the resources that the board offers residents.

Councilwoman LaDwyana Jordan – Thanked attendees for participating in the Town Council meeting and budget workshops, congratulated the Bruce and Winnie Mount Scholarship recipients and encouraged the Town to continue recognizing and supporting young people, encourage attendees to come out on Thursday at 5:30 p.m.

MAYOR'S REPORT - Mayor Ruthi Critton – yielded time to Councilwoman Randolph, who announced a free breast cancer screening event with Beautiful Gate on September 12, from 9:00 a.m. to 3:00 p.m. at the Denton Johnson Center. She provided a contact number for residents seeking appointments. The Mayor also announced a girls' mentoring program kickoff on September 19 at 10:30 a.m. at the Denton Johnson Center for students in grades 5–12, encouraged residents to apply by September 11 to serve on the Historic Marker Task Force and provided updates on home rehabilitation with Rebuilding Together, talked about the Life Cycle Club, and the Hungerford property noting that Dr. Phillips remained in its due diligence period and encouraged residents to review the Envision Eatonville master-planning materials and to share their ideas, expressed condolences to the family and community of Patricia Nicholson.

HANDOUTS: Walk-on Item (Resolution 2026-46 Amending the adopted budget for the fiscal year beginning October 1, 2025, and ending September 30, 2026, as adopted by 2025-5).

ADJOURNMENT Mayor Critton **Motions** for Adjournment of Meeting; **Moved** by Vice Mayor Thomas; **Second** by Councilwoman Randolph. **AYE: ALL, MOTION PASSES. Meeting Adjourned at 9:20 pm.**

Respectfully Submitted by:

APPROVED

Veronica L King, Town Clerk

Ruthi Critton, Mayor

HISTORIC TOWN OF EATONVILLE, FLO

TOWN COUNCIL MEETING

NOVEMBER 17, 2026, AT 07:30 PM

Cover Sheet

***NOTE** Please do not change the formatting of this document (font style, size, paragraph spacing etc.)*

ITEM TITLE: Index Replacement of Resolution 2025-30 to 2025-45 **(Clerk Office)**

TOWN COUNCIL ACTION:

PROCLAMATIONS, AWARDS, AND PRESENTATIONS		**Department:** CLERK OFFICE
PUBLIC HEARING 1ST / 2ND READING		**Exhibits:** • **Amended Resolution Index Number**
CONSENT AGENDA	YES	
COUNCIL DECISION		
ADMINISTRATIVE		

REQUEST: Administration through the Clerk's Office request an index replacement of Resolution 2025-30 to the reassigned number of 2025-45.

SUMMARY: A resolution (2025-30) of the Town of Eatonville town council renaming the Elizabeth park to the gloria ware recreation complex honoring her years of dedicated service to the Town of Eatonville through recreation, education and business was approved on October 7, 2025. Due to an administrative duplication of the assigned index number, a new number needs to be assigned to this resolution to resolve the conflict of index duplication. Administration through the Clerk's Office request an index replacement of Resolution 2025-30 to the reassigned number of 2025-45 to be approved by consent.

RECOMMENDATION: Administration through the Clerk's Office recommend an index replacement of Resolution 2025-30 to the reassigned number of 2025-45.

FISCAL & EFFICIENCY DATA: N/A

RESOLUTION ~~#2025-30~~ New Index #2025-45

A RESOLUTION OF THE TOWN OF EATONVILLE TOWN COUNCIL RENAMING THE ELIZABETH PARK TO THE GLORIA WARE RECREATION COMPLEX HONORING HER YEARS OF DEDICATED SERVICE TO THE TOWN OF EATONVILLE THROUGH RECREATION, EDUCATION AND BUSINESS, PROVIDING FOR CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.

WHEREAS the Elizabeth Park recreation complex area does not have an official name; and

WHEREAS the Town Council has the authority to name and rename parks through its Home Rule authority; and

WHEREAS the Town Council wishes to rename the Elizabeth Park recreation area to the Gloria Ware Recreation Complex; and

WHEREAS the Town Council wishes to acknowledge and honor Gloria Ware commitment to our community as a former Recreation Director, Community Educator, and former business owner; and

WHEREAS the Town Council further acknowledges Gloria Ware impact on the lives of many successful Eatonville youth over several decades; and

NOW THEREFORE BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF EATONVILLE, FLORIDA THE FOLLOWING:

SECTION ONE: RENAMING: The Town Council of the Town of Eatonville officially renames the Elizabeth Park area to the Gloria Ware Recreation Complex. The Town Council directs the town's administration to erect a monument sign and plaque in honor of the years of service Gloria Ware has dedicated her life to her family, community, education and career in the Eatonville community.

SECTION TWO: AUTHORIZATION: The Town Council of the Town of Eatonville authorizes the renaming of the Elizabeth Park area to the Gloria Ware Recreation Complex.

SECTION THREE: CONFLICTS: All Resolution or parts of Resolutions in conflict with any other Resolution or any of the provisions of this Resolution are hereby repealed.

SECTION FOUR: SEVERABILITY: If any section or portion of a section of this Resolution is found to be invalid, unlawful, or unconstitutional it shall not be held to invalidate or impair the validity, force or effect of any other section or part of this Resolution.

SECTION FIVE: EFFECTIVE DATE: This Resolution shall become effective immediately upon its passage and adoption.

PASSED AND ADOPTED this 7th day of October 2025.

ATTEST:

Veronica King, Town Clerk

Angie Gardner, Mayor

HISTORIC TOWN OF EATONVILLE, FL(

TOWN COUNCIL MEETING

NOVEMBER 17, 2026, AT 07:30 PM

Cover Sheet

***NOTE** Please do not change the formatting of this document (font style, size, paragraph spacing etc.)*

ITEM TITLE: Approval of Resolution 2026-55 - Eatonville Historic Resources Survey: Approving Final Survey & Report by Community Planning Collaborative **(Planning)**

TOWN COUNCIL ACTION:

PROCLAMATIONS, AWARDS, AND PRESENTATIONS		**Department:** PLANNING
PUBLIC HEARING 1ST / 2ND READING		**Exhibits:** • **Resolution 2026-55** ***(To Be Provided By Legal)*** • **Support documents (refer to workshop support documents** • **Eatonville's Survey Report (Click Link Below)** Eatonville Survey Report _with Appendicies_103126.pdf
CONSENT AGENDA	YES	
COUNCIL DECISION		
ADMINISTRATIVE		

REQUEST: To approve Resolution 2026-55 the 2026 Eatonville Historic Resource Survey & report as recommended by Eatonville Historic Preservation Board.

SUMMARY: This Survey provides the Town with an updated inventory of historic assets in the incorporated area of the Town of Eatonville located *east of Interstate Highway 4* and the necessary data and analysis to support consideration of updating the local and National Register districts. Further consultation with the Florida Division of Historic Resources will be necessary to determine official National Register eligibility.

This survey aligns with Eatonville residents who advocated for this survey to identify historic and older/post WW II resources that are now eligible for inclusion in the Town's NR district and for related incentives. The survey includes the entry of new and updated resource files to the State of Florida Master Site File, and recommendations on the eligibility of additional historic resources.

Ennis Davis of Community Planning Collaborative (CPC), lead presenter will provide the overall project, updated inventory, and provide a summary of recommendations during the 5:30 p.m. workshop prior to the vote at 7:30 p.m.

RECOMMENDATION: Town Council approves Resolution 2026-55 2026 Eatonville Historic Resource Survey & report as recommended by Eatonville Historic Preservation Board.

FISCAL & EFFICIENCY DATA: N/A (No information at the time of this presentation)

HISTORIC TOWN OF EATONVILLE
EATONVILLE, FLORIDA
TOWN COUNCIL MEETING
NOVEMBER 17, 2026, AT 7:30 PM
Cover Sheet

***NOTE** Please do not change the formatting of this document (font style, size, paragraph spacing etc.)*

ITEM TITLE: Approval of the Annual Financial Audit Report for Fiscal Year Ending September 30, 2025, by Resolution 2026-53. **(Administration)**

TOWN COUNCIL ACTION:

PROCLAMATIONS, AWARDS, AND PRESENTATIONS		**Department:** ADMINISTRATION
PUBLIC HEARING 1ST / 2ND READING		**Exhibits:** • Resolution 2026-53 ***(To Be Provided By Legal)*** **Refer to Audit report provided in the workshop package
CONSENT AGENDA	YES	
COUNCIL DECISION		
ADMINISTRATIVE		

REQUEST: Request Town Council Approval of the Annual Financial Audit Report for Fiscal Year Ending September 30, 2025, by Resolution 2026-53.

SUMMARY: Carr, Riggs & Ingram, L.L.C. have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Eatonville, Florida (hereafter the Town) as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

The financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town, as of September 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America. To be presented during the 5:30 p.m. council workshop on November 17, 2026.

Presenter: Heather Mosier, CPA, CFE
Partner, CRI Advisors, LLC | Partner, Carr, Riggs & Ingram, L.L.C.
Carr, Riggs & Ingram | CRIadv.com
1031 W. Morse Blvd | Ste 200 | Winter Park, FL 32789
o 407-637-3302

RECOMMENDATION: - Recommend Town Council Approval of the Annual Financial Audit Report for Fiscal Year Ending September 30, 2025, by Resolution 2026-53.

FISCAL & EFFICIENCY DATA: N/A

HISTORIC TOWN OF EATONVILLE
EATONVILLE, FLORIDA
TOWN COUNCIL MEETING
NOVEMBER 17, 2026, AT 7:30 PM
Cover Sheet

***NOTE** Please do not change the formatting of this document (font style, size, paragraph spacing etc.)*

ITEM TITLE: Decorum and Respect During Public Comment. **(Councilwoman Randolph)**

TOWN COUNCIL ACTION:

PROCLAMATIONS, AWARDS, AND PRESENTATIONS		**Department:** LEGISLATION
PUBLIC HEARING 1ST / 2ND READING		**Exhibits:** • Official Letter
CONSENT AGENDA		
COUNCIL DISCUSSION	YES	
ADMINISTRATIVE		

REQUEST: Request that the Town Council discuss Decorum and Respect During Public Comment.

SUMMARY: During the citizen participation at the Town Council meeting on Tuesday, November 3, 2026, a speaker repeatedly used explicit, profane language (specifically, the "f-word") while addressing the council and the public gallery. While the First Amendment protects a citizen's right to voice grievances and express opinions on town matters, it does not obligate the town leadership to tolerate vulgarity and profanity that disrupts the dignity and decorum of a public forum.

It is respectfully asked that the Council review its public participation guidelines and commit to actively enforcing rules of order and decorum at all future meetings. Our historic town deserves leadership that maintains an environment of mutual respect, even during passionate public debate.

RECOMMENDATION: - Recommending that the Town Council discuss Decorum and Respect During Public Comment.

FISCAL & EFFICIENCY DATA: N/A

TOWN OF EATONVILLE

"The Oldest Black Incorporated Municipality in America"

November 9, 2026

Letter to Eatonville Officials

Date: November 17, 2026

To:
The Honorable Mayor Ruthie Critton, Council Members Angela Thomas, LaDwyana Jordan, Tarus Mack, Members of the Town Council, and Chief Administrative Officer, Marlin Daniels (CAO)

Town of Eatonville
307 E. Kennedy Blvd.
Eatonville, FL 32751

Subject: Concern Regarding Failure to Enforce Decorum and Respect During Public Comment

Dear Mayor, Council Members, and CAO,

I am writing to formally express my deep concern regarding an incident that occurred during the public comment period at the Town Council meeting on Tuesday, November 3, 2026.

During the citizen participation segment, a speaker repeatedly used explicit, profane language (specifically, the "f-word") while addressing the council and the public gallery. While the First Amendment protects a citizen's right to voice grievances and express opinions on town matters, it does not obligate the town leadership to tolerate vulgarity and profanity that disrupts the dignity and decorum of a public forum.

What is most concerning to me, and to other members of the community, is the complete lack of reaction or correction from the Dais. Neither the Mayor, the CAO, nor any member of the Council intervened to call the speaker to order, request respectful language, or remind the public of the town's standards of decorum. By failing to utter a single word of correction or call the speaker to order, your silence effectively signaled that vulgarity and disrespect are welcome in Eatonville's chambers. For, this is not the first occurrence.

Town Council meetings are recorded, broadcast, and attended by families and resid who expect a professional, dignified environment. Allowing the standard of public discourse to degrade to this level insults the history of our town, shows lack of respect for the office held and community we represent.

Moving forward, I expect a clear and public commitment from the leadership Dais that town decorum rules will be strictly and consistently enforced. Passions may run high, but profanity and vulgarity have no place in our governance. The Elected and Appointed Officials are to respect the same. I am requesting to know what concrete steps at the next council meeting (November 17, 2026) will be taken to ensure that this failure of leadership is never repeated.

I respectfully ask that the Council review its public participation guidelines and commit to actively enforcing rules of order and decorum at all future meetings. Our historic town deserves leadership that maintains an environment of mutual respect, even during passionate public debate.

Thank you for your time, attention to this matter, and your continued service to the Town of Eatonville.

Sincerely,

Wanda D. Randolph, Councilwoman
Town of Eatonville
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