



# City of Eustis

P.O. Drawer 68 • Eustis, Florida 32727-0068 • (352) 483-5430

TO: EUSTIS CITY COMMISSION

FROM: Tom Carrino, City Manager

DATE: NOVEMBER 20, 2025

RE: RESOLUTION NUMBER 25-92: AMENDMENT IN THE AMOUNT OF \$2,338,828.18 TO THE FY 2025/26 BUDGET FOR CARRY-OVER OF FY 2024/2025 FUNDS ENCUMBERED BY PURCHASE ORDER FOR VARIOUS CAPITAL PROJECTS AND CONSULTING SERVICES AGREEMENTS

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## **Introduction:**

The purpose of Resolution Number 25-92 is to amend the FY 2025/26 budget to include funds that were encumbered by purchase orders in FY 2024/25 but were not spent by the end of FY 2024/25.

## **Recommended Action:**

Staff recommends approval of Resolution Number 25-92.

## **Background:**

Each year during the budget process, requested funds for capital projects and consulting services are budgeted taking into account any remaining budgeted funds in the current fiscal year. The process is to budget only those additional funds needed to complete capital projects and consulting services agreements with the intent to carry-over any encumbered funds remaining from the prior fiscal year. This allows for the carry-over of funds for capital projects and consulting services agreements that were encumbered in FY 2024/25.

This amendment provides the mechanism to amend the FY 2025/26 budget to include remaining FY 2024/25 encumbered funds for various capital projects and consulting services agreements in order to fund those items through completion.

The detailed listing of open purchase orders is attached as Exhibit A in the Resolution. The summary, by fund, is presented on the following table.

| Totals by Year-Fund |       |                |               |           |                |
|---------------------|-------|----------------|---------------|-----------|----------------|
| Fund Description    | Fund  | Expend Total   | Revenue Total | G/L Total | Total          |
| GENERAL FUND        | 5-001 | \$149,356.27   | \$0.00        | \$0.00    | \$149,356.27   |
| SALES TAX FUND      | 5-010 | \$445,107.46   | \$0.00        | \$0.00    | \$445,107.46   |
| COMMUNITY REDEVEL   | 5-014 | \$48,550.00    | \$0.00        | \$0.00    | \$48,550.00    |
| WATER/SEWER         | 5-040 | \$422,036.78   | \$0.00        | \$0.00    | \$422,036.78   |
| WATER & SEWER REV   | 5-042 | \$928,856.18   | \$0.00        | \$0.00    | \$928,856.18   |
| STORMWATER UTILITY  | 5-049 | \$87,327.50    | \$0.00        | \$0.00    | \$87,327.50    |
| WATER IMPACT TRUST  | 5-065 | \$165,942.63   | \$0.00        | \$0.00    | \$165,942.63   |
| SEWER IMPACT FEE F  | 5-066 | \$91,651.36    | \$0.00        | \$0.00    | \$91,651.36    |
| Total Of All Funds: |       | \$2,338,828.18 | \$0.00        | \$0.00    | \$2,338,828.18 |

**Budget and Staff Impact:**

The impact to the budget is an amendment to the FY 2025/26 budget in the amount of \$2,338,828.18. The funding source is FY 2024/25 encumbered budgeted funds.

**Prepared by:**

Lori Carr, Finance Director

**Reviewed by:**

Mari Leisen, Deputy Finance Director