

Infrastructure Surtax Citizen Oversight Board

February 24, 2025

5:30 pm

County Administration Building - Grace Knight Conference Room

12 SE 1 Street, 2nd Floor, Gainesville, FL 32601

Pages

1. Call to Order
2. Approval of the Regular and Consent Agendas
3. Approval of Minutes 1
4. Consent Agenda
 - 4.1 Accept 4th Qtr. (Jul, Aug, Sep, 2024) Wild Spaces Public Places Expenditures for xxx
 - 4.2 Accept 4th Qtr. (Jul, Aug, Sep, 2024) Infrastructure Expenditures for xxx
 - 4.3 FY 23 Annual Surtax Audit Findings Attestation Report - High Springs
5. Review of Quarterly Wild Spaces Public Places Municipal / County Expenditures for 4th Qtr. (Jul, Aug, Sep, 2024)
 - 5.1 Alachua County
 - 5.2 Alachua
 - 5.3 Archer
 - 5.4 Gainesville
 - 5.5 Hawthorne
 - 5.6 High Springs
 - 5.7 LaCrosse
 - 5.8 Micanopy
 - 5.9 Newberry
 - 5.10 Waldo

6. **Review of Quarterly Infrastructure Municipal / County Expenditures for 4th Qtr. (Jul, Aug, Sep, 2024)**
 - 6.1 **Alachua County**
 - 6.2 **Alachua**
 - 6.3 **Archer**
 - 6.4 **Gainesville**
 - 6.5 **Hawthorne**
 - 6.6 **High Springs**
 - 6.7 **LaCrosse**
 - 6.8 **Micanopy**
 - 6.9 **Newberry**
 - 6.10 **Waldo**
7. **Old Business**
 - 7.1 **3rd Qtr - High Springs Report**
 - 7.2 **3rd Qtr - Newberry Report**
 - 7.3 **2nd Qtr - High Springs Report**
 - 7.4 **Update on Requested Revisions to Resolution re: Quorum**
8. **New Business**
9. **Public Comment (3 Minutes)**
10. **Date/Time/Location of Next Meeting**
11. **Attendance Report**
12. **Adjournment**

Infrastructure Surtax Citizen Oversight Board

Date: November 19, 2024
Time: 5:30 pm
Location: County Administration Building - Grace Knight Conference Room
12 SE 1 Street, 2nd Floor, Gainesville, FL 32601

1. Call to Order

The meeting was called to order at 5:31 p.m.

Alachua County Members Present: Jill Cunningham (Vice Chair), Eric Drummond (Chair), Steve Howard, Jack Kulas, and Nancy Wilkinson (alternate)

City of Gainesville Members Present: David Ruiz

Incorporated Cities (not Gainesville) Members Present: Ross Ambrose

Members Absent: Makyla Mafi and Mary Lou Hildreth (alternate)

Staff Present: Gina Peebles

Other Municipal Staff Present: Betsy Waite

Outside Counsel Absent: Patrice Boyes

2. Approval of the Regular and Consent Agendas

David Ruiz made a motion to approve the Regular and Consent agendas as presented; Jack Kulas second; unanimous approval; motion carried.

3. Approval of Minutes

David Ruiz made a motion to approve the July 22 minutes as presented; Jack Kulas second; unanimous approval; motion carried.

4. Consent Agenda

4.1 Accept 3rd Qtr. (Apr., May, Jun. , 2024) Wild Spaces Public Places Expenditures for Archer, Hawthorne, LaCrosse, and Waldo

4.2 Accept 3rd Qtr. (Apr., May, Jun. , 2024) Infrastructure Expenditures for Alachua, Archer, Hawthorne, LaCrosse, and Waldo

4.3 FY 23 Annual Surtax Audit Findings Attestation Reports

The city of High Springs will submit their attestation once their audit is finalized.

5. Review of Quarterly Wild Spaces Public Places Municipal / County Expenditures for 3rd Qtr. (Apr., May, Jun., 2024)

5.1 Alachua County

Jack Kulas made a motion to approve the quarterly Alachua County report as presented; David Ruiz seconded; unanimous approval; motion carried. The Oversight Board requested more detail for the Cuscowilla operating expenses moving forward.

5.2 Alachua

Jill Cunningham made a motion to approve the quarterly Alachua report as presented; David Ruiz seconded; unanimous approval; motion carried.

5.3 Gainesville

Ross Ambrose made a motion to approve the quarterly Gainesville report as presented; David Ruiz seconded; unanimous approval; motion carried. Betsy Waite reported the City is strategically investing 2017 funds for certain projects while balancing operating expenses of previously completed projects. Discussion ensued about sunk costs for projects that aren't constructed for various reasons. The consensus was that design/engineering plans can be constructed at some point in the future with little to no modification, so surtax expenditures for these services are appropriate.

5.4 High Springs

The consensus was to table this report until the next meeting as the Cash on Hand and 2023 Surtax Remaining don't match.

5.5 Micanopy

Jill Cunningham made a motion to approve the quarterly Micanopy report as presented; Jack Kulas seconded; unanimous approval; motion carried.

5.6 Newberry

The consensus was to table this report until the next meeting as it is critical to distinguish the Cash on Hand for 2017 and 2023.

6. Review of Quarterly Infrastructure Municipal / County Expenditures for 3rd Qtr. (Apr., May, Jun., 2024)

6.1 Alachua County

Ross Ambrose made a motion to approve the quarterly Alachua County report as presented; the motion was amended pending confirmation and approval of the \$212,000+ Quarterly Revenue Received discrepancy between the WSPP and Infrastructure reports; Jill Cunningham seconded; unanimous approval; motion carried.

Subsequent to the meeting, staff determined the discrepancy was due to the Infrastructure report including interest earned during the quarter, while the WSPP report only included surtax revenue proceeds. Moving forward, both reports will include interest earned during the quarter.

6.2 Gainesville

Ross Ambrose made a motion to approve the quarterly Gainesville report as presented; David Ruiz seconded; unanimous approval; motion carried.

6.3 High Springs

Jack Kulas made a motion to approve the quarterly High Springs report as presented; David Ruiz seconded; unanimous approval; motion carried.

6.4 Micanopy

Jack Kulas made a motion to approve the quarterly Micanopy report as presented; Jill Cunningham seconded; unanimous approval; motion carried.

6.5 Newberry

Jill Cunningham made a motion to approve the quarterly Newberry report as presented; Jack Kulas seconded; unanimous approval; motion carried. The Board did request more detail moving forward.

7. Old Business

7.1 High Springs

The consensus was to ask our Outside Counsel, Patrice Boyes, for a legal opinion as the City purchased the Outpost assuming they had eight (8) years of surtax revenue to repay the loan. However, it was cut short by two (2) years when the 2023 surtax was approved and the 2017 surtax was sunset. They also disagree with the city's responses regarding the

playground chips, debt service, and van sale revenue. Additional clarification will be requested.

7.2 Newberry

Ross Ambrose made a motion to approve the 2nd quarter Newberry report as presented; Jill Cunningham seconded; unanimous approval; motion carried.

7.3 Micanopy

Ross Ambrose made a motion to approve the 2nd quarterly Micanopy report as presented; David Ruiz seconded; unanimous approval; motion carried.

8. New Business

8.1 Quarterly Report Formatting

The consensus was to update the quarterly report formatting as discussed.

8.2 Resolution Update

Ross Ambrose made a motion to request the Board update Resolution 22-105 (section 7.5) to state that "A quorum will consist of 50% plus one of filled member or alternate member seats" rather than four as currently written; David Ruiz seconded. Unanimous approval. Motion carried.

This change will allow flexibility of the Board to conduct meeting in case of many vacancies.

Chair Drummond suggested the Board also consider allowing the eight small cities to report annually since they have very few expenses, but the consensus of the Board was to continue quarterly reporting to ask questions and address concerns timely.

9. Public Comment (3 Minutes)

None.

10. Date/Time/Location of Next Meeting

The next Infrastructure Oversight Board meeting will be held on Feb. 24, 2025 at 5:30 p.m.

11. Attendance Report

12. Adjournment

The meeting was adjourned at 6:37 p.m.

Member Attendance Report

Infrastructure Surtax Citizen Oversight Board

Alachua County	Oct 24, 2023	Jan 22, 2024	Feb 26, 2024	Apr 29, 2024	Jul 22, 2024	Nov 19, 2024
Jill Cunningham	P	A	P	P	P	P
Eric Drummond	P	P	P	P	P	P
Steve Howard	P	A	P	P	A	P
Jack Kulas		P	P	P	P	P
Nancy Wilkinson (alternate)				P	P	P
City of Gainesville						
Makyla Mafi				P	P	A
David Ruiz	P	P	P	P	P	P
Mary Lou Hildreth					P	A
Small Cities (not Gainesville)						
Ross Ambrose				P	P	P
Vacant (alternate)						