

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

6

7.2 3rd Qtr - Newberry Report

7

7.3 2nd Qtr - High Springs Report

9

7.4 Update on Requested Revisions to Resolution re: Quorum

8. New Business

8.1 Archer Request for Quarterly Report Extension

13

9. Public Comment (3 Minutes)

10. Date/Time/Location of Next Meeting

11. Attendance Report

22

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.

Wild Spaces Public Places						
FY 2024 3rd Qtr Expenditures Report (Apr. 1, 2024 - Jun. 30, 2024)						
High Springs						
Quarterly Revenue Received: \$	\$ 118,849.56	Cash on Hand (sum of 2017 plus 2023 Surtax Cash Remaining)			\$ 210,683.03	
2017 Surtax Cash Remaining: \$	\$ -	2023 Surtax Cash Remaining: \$		\$ 210,683.03		
Funding Source	Capital / Operating	How Used	Where Used	Description of Purchase	Amount Expensed	Surtax Expense
	Capital	Open to the Public	City Wide	Trails & Parks Plan - GAI Consultants	\$ 27,758.31	2023 Surtax Expense
Expense reported in 2Q report, Order Canceled	Capital	Open to the Public	Catherine Taylor Park	(12) 6' round tables for Community Center	\$ (2,909.88)	2023 Surtax Expense
	Capital	Open to the Public	Catherine Taylor Park	Douglass Community Center labor for Handicap parking (last quarter cost was for the cement only)	\$ 1,800.00	2023 Surtax Expense
	Capital	Open to the Public	Catherine Taylor Park	Douglass Community Center remodel - final Florida Homes payment	\$ 206,659.75	2023 Surtax Expense
Anticipated Projects						
Project Title	Estimated Cost	Estimated Completion Date	Notes			
Canoe Outpost						
Addition of WiFi	\$2,500	8/30/2024				

From: [Dallas Lee](#)
To: [Gina Peebles](#)
Subject: RE: Newberry 3rd Qtr. Surtax Report
Date: Monday, November 25, 2024 9:47:41 AM
Attachments: [image008.png](#)
[image009.png](#)
[image010.png](#)
[image011.png](#)
[image012.png](#)
[image013.png](#)
[image014.png](#)
[image015.png](#)
[image016.png](#)

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\$4,000- EDA Consultants: Staking and Surveying
\$285 – EDA Consultants: SW 254th Conceptual Drawings

Dallas Lee, CGFO, SHRM-CP, CPM | [\(he/him\)](#)
Assistant City Manager/CFO | City of Newberry
www.NewberryFL.gov | 352.472.2161 | 

 [Book time to meet with me](#)

The City of Newberry is committed to maintaining high integrity. If you are aware of any incidents, issues, or concerns regarding the organization, please consider reporting them to management. Anonymous and confidential reports can be submitted online at: www.FRAUDHL.com or by calling or faxing 1-855-FRAUD-HL . Company ID: NEWBERRYFL

Email Correspondence | 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, please do not send electronic mail to this entity. Instead, contact this office by phone or in writing.

From: Gina Peebles <gpeebles@alachuacounty.us>
Sent: Friday, November 22, 2024 9:20 AM
To: Dallas Lee <DLee@NewberryFL.gov>
Subject: RE: Newberry 3rd Qtr. Surtax Report

WARNING -External Email. Do not click links or open attachments unless verified.

...and they requested more detail on your Infrastructure description(s)...

From: Gina Peebles <gpeebles@alachuacounty.us>

Sent: Friday, November 22, 2024 9:02 AM
To: Dallas Lee <DLee@NewberryFL.gov>
Subject: Newberry 3rd Qtr. Surtax Report

The Oversight Board tabled your 3rd Qtr. Surtax Report at their meeting Tuesday because it is critical to separate your 2017 vs. 2023 cash on hand and expenses. When the 2023 surtax was approved, the 2017 was sunset, so 2023 can't pay for O&M for 2017 capital (hope that makes sense). Please let me know how I can help you!



Gina Peebles, CPRP
Assistant County Manager - Chief of Staff
County Manager's Office
12 SE 1st Street • Gainesville • FL • 32601
352-337-6279 (office) • 352-538-8265 (mobile)



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From: [Diane Wilson](#)
To: [Gina Peebles](#); [Ashley Mauldin](#); [Angela Stone](#); [Grace Raulerson](#)
Cc: [Jeremy Marshall](#)
Subject: Re: ISOB Questions
Date: Tuesday, December 3, 2024 8:31:04 AM
Attachments: [image001.png](#)
[image002.png](#)
[image003.png](#)
[image004.png](#)
[image005.png](#)
[image006.png](#)
[image007.png](#)
[image008.png](#)

Hi Gina,
I've added responses to the questions below.
Thank you!
Diane

From: Gina Peebles <gpeebles@alachuacounty.us>
Sent: Monday, December 2, 2024 1:20 PM
To: Ashley Mauldin <amauldin@highsprings.gov>; Angela Stone <astone@highsprings.gov>; Grace Raulerson <graulerson@highsprings.gov>; Diane Wilson <dwilson@highsprings.gov>
Cc: Jeremy Marshall <jmarshall@highsprings.gov>
Subject: RE: ISOB Questions

Just checking in...

From: Gina Peebles <gpeebles@alachuacounty.us>
Sent: Friday, November 22, 2024 9:57 AM
To: amauldin@highsprings.gov; astone@highsprings.gov; graulerson@highsprings.gov
Cc: Jeremy Marshall <jmarshall@highsprings.gov>
Subject: RE: ISOB Questions

The ISOB also had further questions / comments, as shown in red below. Please advise. Thanks!

From: Diane Wilson <dwilson@highsprings.gov>
Sent: Tuesday, July 23, 2024 11:16 AM
To: Gina Peebles <gpeebles@alachuacounty.us>
Cc: Jeremy Marshall <jmarshall@highsprings.gov>
Subject: Re: ISOB Questions

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Good morning Gina,

I hope you're doing well. All of these refer to WSPP.

1. Playground Chips were used at Douglass Community Center as part of the renovation. **Were the**

chips used in flower beds at the Douglass Community Center, for example, or were they used to spruce up the existing playground. If used at the existing playground, this would be ineligible for surtax funds as the playground equipment wasn't replaced. Surtax funds can only be used to maintain capital improvements funded by the same surtax. So if 2017 funds replaced the playground equipment, only 2017 funds can replace the swing seat or chips for example. If 2023 surtax funds were used to renovate the Douglass Community Center, only 2023 surtax funds can be used for O&M moving forward. Hope that makes . I confirmed that the chips were used for the playground rather than part of the project so we'll use the van revenue to cover the chips - great suggestion!!!

2. The Debt Service Interest payment is the mid-year interest payment for the Canoe Outpost borrowing. Interest is paid every 6 months with principal paid annually in conjunction with one interest payment. Your reports show that you spent all 2017 surtax on the Outpost. As noted above, surtax funds can only fund O&M for capital improvements funded by the same surtax. Therefore, if you used all of your 2017 surtax funds to buy the Outpost, you can't use any 2023 surtax funds for O&M because the 2017 surtax was sunset (so it doesn't exist anymore) when the 2023 was approved. This will need to be funded by your General Fund, or other appropriate funding source. Yes, interest is paid every six months with principal paid once a year.
3. The borrowing paid for the Canoe Outpost and WSPF funds are used to repay the loan. The revenue from the sale of the vans was appropriately recognized when received, which is 2024. The ISOB disagrees that this revenue should be attributed to 2023 surtax funds, but 2017 as you used 2017 to buy the Outpost (which included the vans). This correction would also allow you to use these funds toward #2 (just a suggestion). see #1
4. The estimate for the Douglass Community Center is \$415,000.

Let me know if you have any questions.

Thanks,
Diane



Diane Wilson, CGFO

Finance Director

City of High Springs

dwilson@highsprings.us

386-454-6206

Our office hours are Monday through Thursday from 7:00 am to 6:00 pm.

From: Gina Peebles <gpeebles@alachuacounty.us>

Sent: Tuesday, July 23, 2024 10:17 AM

To: Diane Wilson <dwilson@highsprings.gov>

Cc: Jeremy Marshall <jmarshall@highsprings.gov>

Subject: ISOB Questions

At last night's Infrastructure Surtax Oversight Board (ISOB) meeting, they requested additional clarification on the following:

1. Were the certified playground chips (\$2,500) for a new playground or maintenance for an existing playground;
2. Debt Service Interest Payment (\$5,028.64);
3. Were 2017 surtax funds were used to purchase the Canoe Outpost? If so, the sale of the vans (\$8,926) should be posted to 2017 revenues.
4. What is the total estimated cost for the Catherine Taylor Park Douglass Community Center (\$415,000+\$169,085)?

Thanks!



Gina Peebles, CPRP

Assistant County Manager - Chief of Staff
 County Manager's Office
 12 SE 1st Street • Gainesville • FL • 32601
 352-337-6279 (office) • 352-538-8265 (mobile)



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Wild Spaces Public Places
FY 2024 2nd Qtr Expenditures Report (Jan. 1, 2024 - Mar. 31, 2024)

High Springs

Quarterly Revenue Received: \$ 122,428.89 Cash on Hand: \$ 325,141.65
2017 Cash Remaining: \$* 2023 Cash Remaining: \$ 325,141.65

***\$8926 received for vans and same amount used in same period, netting zero remaining of 2017 surtax**

Funding Source	Capital / Operating	How Used	Where Used	Description of Purchase	Amount Expensed	Surtax Expense
<i>WSPP Example</i>	<i>Capital</i>	<i>Open to the Public</i>	<i>ABC Park</i>	<i>Playground Equipment</i>	<i>\$30,000</i>	<i>2023 Surtax Expense</i>
WSPP	Capital	Open to the Public	Catherine Taylor Park	Renovation of Douglass Communi	\$169,085.25	2023 Surtax Expense
	Capital	Open to the Public	Catherine Taylor Park	Handicap Parking Douglass Comm	\$1,397.36	2017 Surtax Expense
	Capital	Open to the Public	Catherine Taylor Park	Sidewalk Repair	\$3,292.75	2023 Surtax Expense
	Capital	Open to the Public	Catherine Taylor Park	(12) 6' round tables for Community Center	\$2,909.88	2023 Surtax Expense
	Capital	Open to the Public	Catherine Taylor Park	certified playground chips	\$2,500.00	2017 Surtax Expense
	Capital	Open to the Public	City Wide	Trails & Parks Plan - GAI Consultants		
	Debt Service	Open to the Public	Canoe Outpost	Debt Service Interest Payment	\$5,028.64	2017 Surtax Expense
						Totals \$8,926.00, revenue from sale of vans

Anticipated Projects

Project Title	Estimated Cost	Estimated Completion Date	Notes
Catherine Taylor Park (Douglass Community Center)	\$415,000	8/1/2024	Contract for Building Renovations is \$375,745 and building was completed end of May 2024 Fence around the park is damaged and being replaced for \$11,275 during June 2024. Parking lot paving is being bid out during June 2024
REVENUE			
Sale of Vans included with Canoe Outpost purchase		\$ 8,926.00	posted into WSPP fund 2/9/2024

From: [Gina Peebles](mailto:Gina_Peebles)
Cc: dlee@cityofarcher.com; [Deanna Alltop](mailto:Deanna_Alltop)
Bcc: [Andi Christman](mailto:Andi_Christman); arringtonkla@yahoo.com; [Betsy Waite](mailto:Betsy_Waite); [Damon Messina](mailto:Damon_Messina); [David Ruiz \(davidruiz@gmail.com\)](mailto:David_Ruiz_(davidruiz@gmail.com)); edcenter@att.net; [Eric Drummond \(edrummond2000@yahoo.com\)](mailto:Eric_Drummond_(edrummond2000@yahoo.com)); gatorjillc@gmail.com; [Jack Kulas@hotmail.com](mailto:Jack_Kulas@hotmail.com); [Juan Parada](mailto:Juan_Parada); legal@boyeslaw.com; [Makyla Mafi](mailto:Makyla_Mafi); mayorhildreth@aol.com; [Nancy Wilkinson \(nwilkin21@gmail.com\)](mailto:Nancy_Wilkinson_(nwilkin21@gmail.com)); [Patrice Boyes \(pboyes@BoyesLaw.com\)](mailto:Patrice_Boyes_(pboyes@BoyesLaw.com)); [Ross Ambrose \(Ross@WestSideStories.com\)](mailto:Ross_Ambrose_(Ross@WestSideStories.com)); [Stephen Howard \(showard36@cox.net\)](mailto:Stephen_Howard_(showard36@cox.net)); tamararobbinsjm@cox.net
Subject: FW: 4th Qtr. ISOB Reports Due - Jan. 17
Date: Monday, November 25, 2024 9:56:00 AM
Attachments: [image002.png](#)
[AC_logo-150ppi_b0554e81-2d50-477d-8264-0219cbd8ac34.png](#)
[Home2_44a3d51e-b983-4237-8082-72394e0032c7.png](#)
[fb_logo_150ppi_9dd00851-99d8-4342-8932-10cac01030c6.png](#)
[twitter_150ppi_9c3d56ae-20c9-4509-b852-4aaed552edd.png](#)
[insta_150ppi_5be81f1b-b06b-49ca-b309-54edd0545f55.png](#)
[youtube_150ppi_0da7ed3a-56a8-459c-b04c-ed8dfa1a388a.png](#)
[county_news_150ppi_14250fe5-78c3-4aa5-b059-283cc85fd4ea.png](#)

****All ISOB members have been copied on this email****

Please see below. I will add this to our February ISOB agenda for discussion.

From: Dallas Lee <dlee@cityofarcher.com>
Sent: Monday, November 25, 2024 9:52 AM
To: Gina Peebles <gpeebles@alachuacounty.us>
Cc: Deanna Alltop <dalltop@cityofarcher.com>
Subject: Re: 4th Qtr. ISOB Reports Due - Jan. 17

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Gina,

The City of Archer respectfully requests an extension on submitting this report due to the current issues the City is facing. We will also need to amend our previously submitted reports for FY2024. We appreciate you and the Oversight Board's grace and understanding.

Thank you,

Dallas Lee, MPA, CGFO, CPM, SHRM-CP
Financial Consultant
City of Archer

From: Gina Peebles <gpeebles@alachuacounty.us>
Sent: Friday, November 22, 2024 3:40 PM
Subject: 4th Qtr. ISOB Reports Due - Jan. 17

WARNING -External Email. Do not click links or open attachments unless verified.

Please find attached the WSPP and Infrastructure spreadsheets for your 4th Qtr. FY 24 financial reports.

Please **only submit unaudited expenses for the months of July, August, and September 2024 (including any interest earned during the quarter)**. Please return the spreadsheet by close of business Friday, Jan. 17.

The Infrastructure Surtax Oversight Board approved a new report format at their meeting Tuesday. I have entered the green cells for you based on your prior quarter's report and ask that you separate 2017 vs. 2023 expenses as shown on the WSPP report.

- You can add more rows; it is set up to automatically add the “Amount Expensed” and record the total in the corresponding cell at the top of the form.
- The “Surtax Expense” and “Capital/Operating” are drop down boxes so you can only select from the options listed.
 - If you have a project that is a combination of capital/operating expenses, please separate them as shown.
- Please enter enough detail in the “Description of Purchase” box so anyone reading the report has a general idea of what was purchased. For example, “operating expenses” will raise questions, but “utilities, pool maintenance, and lawn care” provide enough of a description so the Oversight Board knows what was bought.

As always, please feel free to reach out if you have questions.

Wild Spaces Public Places				
FY 2024 4th Qtr Expenditures Report (Jul. 1, 2024 - Sep. 30, 2024)				
Alachua County				
			Cash on Hand <small>(2017 + 2023 Surtax Ending Balance):</small>	\$ 44,192,816.28
2017 Surtax Ending Q3 Balance		\$ 22,699,667.18		
Less 2017 Surtax Q4 Expenditures:		\$ 25,000.00		
2017 Surtax Ending Balance:		\$ 22,674,667.18		
			2023 Surtax Ending Q3 Balance	\$ 17,208,388.25
			Plus 2023 Surtax Q4 Revenue:	\$ 4,313,760.85
			Less 2023 Surtax Q4 Expenditures:	\$ 4,000.00
			2023 Surtax Ending Balance:	\$ 21,518,149.10
Surtax Expense	Capital / Operating	Where Used	Amount Expensed	Description of Purchase
2017 Surtax Expense	Operating	ABC Park	\$ 15,000.00	replacement swing and slide
2017 Surtax Expense	Capital	ABC Park	\$ 10,000.00	installation of new basketball court
		<i>Subtotal</i>	\$ 25,000.00	
2023 Surtax Expense	Capital	ABC Park	\$ 4,000.00	Design/Engineering
		<i>Subtotal</i>	\$ 4,000.00	
Anticipated Projects				
Project Title	Estimated Cost	Estimated Completion Date	Notes	



Gina Peebles, CPRP
 Assistant County Manager - Chief of Staff
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 12 SE 1st Street • Gainesville • FL • 32601
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Alachua County Board of County Commissioners

Charles S. Chestnut, IV, *Chair*
Ken Cornell, *Vice Chair*
Mary C. Alford
Anna Prizzia
Marihelen Wheeler

Administration
Michele L. Lieberman
County Manager

November 15, 2024

ibailey@cityofarcher.com

The Honorable Iris Bailey
City of Archer
16870 SW 134 Street
Archer, FL 32618

Dear Mayor Bailey,

The Alachua County Board of County Commissioners has been made aware that the City of Archer has reported a “financial emergency” to the State of Florida, pursuant to Section 218.503, Florida Statutes. At our Board meeting on November 12, 2024, we discussed ways in which the County may be able to support the City during this challenging time.

In our July 17, 2024 letter to Archer, we recognized the City’s continued dedication to good planning and protection of our community’s shared resources. That letter also encouraged Archer to ask the County for technical resources (environmental, planning, public works) to assist Archer’s staff with review of upcoming development projects that may impact the health, safety and welfare of our shared residents. Please consider this offer open.

With the recognition of a “financial emergency,” the County Board would like to extend a more open-ended offer to Archer. Please let us know what technical resources or assistance you need. We are committed to helping Archer, as appropriate.

In the meantime, the County asks that you share with us relevant records related to the City’s financial emergency, including but not limited to, correspondence, reports, emails, etc. to and from the State (such as the Governor’s Office and the Joint Legislative Auditing Committee), copies of information requested by the State, any proposed or implemented state assistance, and any measures either proposed or implemented by the State to assist Archer in resolving this financial emergency. This information will help us understand the evolving situation and identify ways we can best assist Archer and our shared residents.

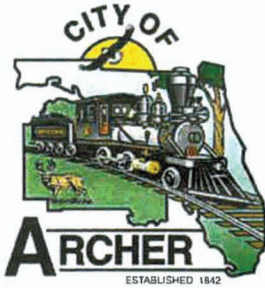
We request that the City provide a formal letter, either from the City Board or Interim City Manager, outlining in detail how the County can be of assistance. Please feel free to contact County Manager Lieberman or myself to discuss any aspects of this letter.

Sincerely,

A handwritten signature in blue ink that reads "Charles S. Chestnut, IV." followed by a stylized flourish.

Charles S. Chestnut, IV., Chair
Alachua County Commission
Chr25.005

cc: Board of County Commissioners
Michele L. Lieberman, County Manager
Sylvia Torres, County Attorney



CITY OF ARCHER

Mayor: Iris Bailey
Vice-Mayor: Kathy Penny

Commissioners
Fletcher Hope
Joan White
Marilyn Green
Interim City Manager
Deanna Alltop

November 19, 2024

Board of County Commissioners
12 SE 1st Street, 2nd Floor
Gainesville, FL 32601
bocc@alachuacounty.us

Date: 11/20/24
Received: Commission Office
Copies to: BOCC, County Manager
County Attorney, Gina Peebles
Mark Sexton,

Sent Via Electronic Mail to the Board of County Commissioners

Dear Board of County Commissioners,

I am writing to you on behalf of the Archer City Commission and staff. On November 5, 2024, we notified Governor DeSantis and the Joint Legislative Auditing Committee that we are in a financial emergency due to unpaid payroll taxes, letters are enclosed herewith.

We request assistance with finance, specific internal auditing. Our accountant abruptly resigned on October 31, 2024; we have hired Dallas Lee from the city of Newberry to assist us on a temporary basis until we can fill the position permanently. We are making progress with a plan to get the city's finances back on track.

The city is ready to move forward with revising our Land Development Code. We currently contract with the North Central Florida Regional Planning Council. We are requesting additional planning assistance to work in conjunction with NCFRPC and the city to complete this task. We do not have a planner on staff.

We may have additional requests for assistance, we will reach out to you as soon as they are identified.

We are confident that the city will overcome these challenges, and your assistance will contribute to our success. We appreciate your prompt attention to these matters and look forward to your response.

Sincerely,

Deanna Alltop
Interim City Manager

16870 SW 134TH AVE., P.O. BOX 39 - ARCHER, FLORIDA 32618-0039
Tel: (352)495-2880 Fax (352)495-2445



CITY OF ARCHER

Mayor: Iris Bailey
Vice-Mayor: Kathy Penny

Commissioners

Fletcher Hope
Joan White
Marilyn Green

Interim City Manager

Deanna Alltop

November 5, 2024

Office of Governor Ron DeSantis
State of Florida
The Capitol
400 S. Monroe St.
Tallahassee, FL 32399-0001

Dear Governor DeSantis,

I am writing to you on behalf of the City of Archer. Pursuant to Florida Statutes 218.503 we are notifying your office that we are in a financial emergency.

The former city manager, Charles Hammond was terminated by the City Commission during an emergency meeting on September 19th, 2024, for misconduct. I was appointed as interim city manager during that same meeting.

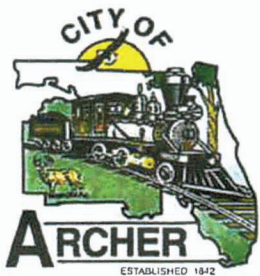
On October 14th, 2024, our accountant, Cindy Thomas sent an email to our City Commission stating that the city's 941s had not been submitted to the IRS for the 2nd, 3rd and 4th quarter of 2023 and 1st, 2nd and 3rd quarter of 2024. The city owes approximately \$178,000.00. I called the IRS on Monday, November 4th, they instructed me that we had not filed the forms. We will be sending out the appropriate forms to the IRS by the end of the week. Once they receive the forms and process them, we will receive a notice with what we owe including penalties. At that time, we can start payment arrangements. We currently do not have the funds to pay these taxes.

Cindy Thomas resigned from the city on October 31st, 2024.

Respectfully submitted,

Deanna Alltop
Interim City Manager

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November 5, 2024

Joint Legislative Auditing Committee
111 West Madison Street, Room 876,
Claude Pepper Building
Tallahassee, Florida 32399-1400

Dear Joint Legislative Auditing Committee,

I am writing to you on behalf of the City of Archer. Pursuant to Florida Statutes 218.503 we are notifying your office that we are in a financial emergency.

The former city manager, Charles Hammond was terminated by the City Commission during an emergency meeting on September 19th, 2024, for misconduct. I was appointed as interim city manager during that same meeting.

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2023-15
Restricted Fund Balances



During our audit we found that restricted cash balances were not being segregated from operating cash balances. We also found that the related restricted fund balances were not being tracked in the accounting software and that other off-book tracking methods either were not being completed or were not accurately completed.

This was caused by a lack of segregation of restricted funds and a lack of review of these balances.

This caused the City to have a deficit unrestricted fund balance in the general fund and to be out of compliance with Florida Statutes due to the expenditure of restricted funds on operating expenses.

We recommend that the City keep receipts of restricted funds in a separate bank account to ensure they are not inappropriately spent and that tracking spreadsheets be completed and reviewed by the City manager at least quarterly.

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)						