

# Infrastructure Surtax Citizen Oversight Board

March 24, 2025

5:30 pm

County Administration Building - Grace Knight Conference Room

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

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## Infrastructure Surtax Citizen Oversight Board

Date: February 24, 2025  
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 5:30 p.m.

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

City of Gainesville Members Present: Mary Lou Hildreth (alternate), Makyla Mafi, and David Ruiz

Incorporated Cities (not Gainesville) Members Present: Ross Ambrose

Members Absent: Eric Drummond (Chair)

Staff Present: Gina Peebles

Other Municipal Staff Present: Deanna Alltop, Dallas Lee, Betsy Waite, and Diane Wilson

Outside Counsel: Patrice Boyes

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### 2. Approval of the Regular and Consent Agendas

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

### 3. Approval of Minutes

Ross Ambrose made a motion to approve the November 19, 2024 minutes as presented; Nancy Wilkinson second; unanimous approval; motion carried.

### 4. Consent Agenda

#### 4.1 Accept 4th Qtr. (Jul, Aug, Sep, 2024) Wild Spaces Public Places Expenditures for Hawthorne and Waldo

**4.2 Accept 4th Qtr. (Jul, Aug, Sep, 2024) Infrastructure Expenditures for Alachua, Hawthorne, High Springs, LaCrosse, Newberry, and Waldo**

**5. New Business**

**5.1 Archer Request for Quarterly Report Extension**

At the Jan. 14 Board of County Commissioners meeting, they voted to

1. Request a full accounting of all Infrastructure Surtax revenue received by the City of Archer since 2017;
2. Set a reasonable timeline (recommended three-years) for the City to repay misspent funds; and
3. Strengthen oversight by requesting the Infrastructure Surtax Oversight Board to conduct enhanced monitoring.

Dallas Lee reported that, beginning in 2025, restricted funds have been transferred to a separate bank account. Bank reconciliations currently take 2-3 weeks to complete; staff have reconciled through April 2024. In order to provide accurate quarterly surtax reports, the City of Archer is requesting a 6 month extension.

Mr. Ambrose commended Archer for providing detailed reports and transparency.

Ross Ambrose made a motion to grant a six month extension to the City of Archer for the submission of their quarterly surtax reports. Until the reports are submitted/accepted, the City will notify the Board liaison of anticipated expenses; Nancy Wilkinson seconded; Nancy Wilkinson requested to amend the motion to include a 12 month probationary period including the submittal of monthly bank statement as part of their quarterly report; Mr. Ambrose accepted the amendment; unanimous approval; motion carried.

**5.2 Gainesville Woodlawn Park Phase II Trail Improvements**

Betsy Waite shared that the City of Gainesville has had an agreement with the Gainesville Housing Authority (GHA) for more than 25 years. During their contract renewal negotiations, it was suggested that they partner to construct a trail from the GHA property to the City's Woodland Park. The trail would be constructed within three (3) years and maintained by the GHA; it would be open to the public from dawn until dusk. The City is requesting pre-project approval to reimburse the GHA up to \$200,000 for the construction of the trail.

Ross Ambrose made a motion that the Oversight Board finds the \$200,000 reimbursement to the Gainesville Housing Authority for the construction of Woodland Park trail; David Ruiz seconded; unanimous approval; motion carried.

### **5.3 Lacrosse Guidance on CD's**

The Board requested to table this until Outside Counsel, Patrice Boyes, can research if surtax funds can be invested in a CD, per State Statute.

## **6. Old Business**

### **6.1 2nd Qtr - High Springs Report**

The consensus at the November 19, 2024 meeting 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 and pay for operations and maintenance. However, it was cut short by two (2) years when the 2023 surtax was approved and the 2017 surtax was sunset.

Diane Wilson indicated that their legal counsel is looking into a "glitch bill" with the State and their lobbyist as they have \$96,000 per year in debt service payments for their 2017 surtax Canoe Outpost purchase. They are also asking other cities to take this on as a state issue.

Additional clarification was received from the city regarding the playground chips, debt service, and van sale revenue.

Ross Ambrose made a motion to table the City of High Springs 2nd quarter report to allow them to amend it; David Ruiz second; unanimous approval; motion carried.

### **6.2 3rd Qtr - High Springs Report**

Ross Ambrose made a motion to table the City of High Springs 3rd quarter report to allow them to address the beginning balance; Makyla Mafi second; unanimous approval; motion carried.

### **6.3 3rd Qtr - Newberry Report**

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

### **6.4 Update on Requested Revisions to Resolution re: Quorum**

The requested revision to the Resolution regarding quorum was approved at the January 14 Commission meeting.

**6.5 FY 23 Annual Surtax Audit Findings Attestation Report - High Springs**

The City of High Springs is still working on their audit and expects it to be complete by the end of April.

**7. Review of Quarterly Wild Spaces Public Places Municipal / County Expenditures for 4th Qtr. (Jul, Aug, Sep, 2024)**

**7.1 Alachua County**

Ross Ambrose made a motion to request more information on the Cuscowilla expenses; Nancy Wilkinson seconded; unanimous approval; motion carried.

**7.2 Alachua**

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

**7.3 Gainesville**

Ross Ambrose questioned the expense for an AED. The useful life expectancy is 8-15 years, so it was determined this was an eligible expense. Nancy Wilkinson questioned if the salaries should be operating, rather than capital. Because that staff is dedicated to park construction, it was determined to be correctly coded.

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

**7.4 High Springs**

The consensus was to table this report to allow the City to update the beginning balance and get clarity on the Canoe Outpost.

**7.5 LaCrosse**

Ross Ambrose made a motion to approve the quarterly LaCrosse report as presented; Jack Kulas seconded; unanimous approval; motion carried.

**7.6 Micanopy**

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

**7.7 Newberry**

The consensus was to table this report to ensure the City of Newberry understands the ramifications of all their expenditures being contributed to 2017 surtax for projects.

**8. Review of Quarterly Infrastructure Municipal / County Expenditures for 4th Qtr. (Jul, Aug, Sep, 2024)**

**8.1 Alachua County**

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

**8.2 Gainesville**

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

**8.3 Micanopy**

Jack Kulas made a motion to approve the quarterly Gainesville report as presented; Makyla Mafi seconded; unanimous approval; motion carried.

**9. Public Comment (3 Minutes)**

None

**10. Date/Time/Location of Next Meeting**

The next meeting will be held on March 24 at 5:30 p.m. to discuss enhanced monitoring and tabled items.

**11. Attendance Report**

**12. Adjournment**

The meeting was adjourned at 7:24 pm.

**From:** [Anthony Louise](#)  
**To:** [Gina Peebles](#)  
**Subject:** RE: WSPP Report - Q4  
**Date:** Friday, March 14, 2025 3:50:39 PM  
**Attachments:** [image001.png](#)  
[image002.png](#)  
[image003.png](#)  
[image004.png](#)  
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[image006.png](#)  
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[insta\\_24e91629-23dc-4177-b3d5-cf9b61347ccb.png](#)  
[you\\_c5569e06-2aac-451e-94b1-07707458460e.png](#)  
[county\\_news\\_62f65719-1553-4875-a002-73523338cec.png](#)

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Good afternoon.

As requested, please see the explanations below.

Operating expense when it comes to “Camp Expenses” are expenses related to running the camp while the camp season is active for 7-8 weeks a year. These items include, but are not limited to, the purchase of training courses for the camp counselors, memberships with camp-related organizations, or bus rentals provided by Alachua County’s School Board for the transportation of camp participants to and from camp.

The remaining operating expenses are for Cuscowilla to maintain the grounds all year-long, and are not tied to just the camp season. These would include, and are also not limited to, items such as utilities, vehicles, equipment, repair and maintenance, water testing, trainings, and/or cleaning services.

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**From:** Gina Peebles <[gpeebles@alachuacounty.us](mailto:gpeebles@alachuacounty.us)>  
**Sent:** Tuesday, February 25, 2025 1:03 PM  
**To:** Anthony Louise <[alouise@alachuacounty.us](mailto:alouise@alachuacounty.us)>; Andi Christman <[achristman@alachuacounty.us](mailto:achristman@alachuacounty.us)>  
**Cc:** Ron Akins <[RAkins@alachuacounty.us](mailto:RAkins@alachuacounty.us)>; Jason Maurer <[jmaurer@alachuacounty.us](mailto:jmaurer@alachuacounty.us)>; Stephen Hofstetter <[SHofstetter@alachuacounty.us](mailto:SHofstetter@alachuacounty.us)>; Kenneth Fair <[kfair@alachuacounty.us](mailto:kfair@alachuacounty.us)>  
**Subject:** RE: WSPP Report - Q4

The Oversight Board requested more detail on the \$155,000 Cuscowilla expense (especially as it relates to camp specific expenses). Our next meeting is Mar. 24, so if you can respond before, I would appreciate it. Thanks!

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**From:** Gina Peebles <[gpeebles@alachuacounty.us](mailto:gpeebles@alachuacounty.us)>  
**Sent:** Wednesday, January 22, 2025 8:46 AM  
**To:** Anthony Louise <[alouise@alachuacounty.us](mailto:alouise@alachuacounty.us)>; Andi Christman <[achristman@alachuacounty.us](mailto:achristman@alachuacounty.us)>  
**Cc:** Ron Akins <[RAkins@alachuacounty.us](mailto:RAkins@alachuacounty.us)>; Jason Maurer <[jmaurer@alachuacounty.us](mailto:jmaurer@alachuacounty.us)>; Stephen Hofstetter <[SHofstetter@alachuacounty.us](mailto:SHofstetter@alachuacounty.us)>; Kenneth Fair <[kfair@alachuacounty.us](mailto:kfair@alachuacounty.us)>  
**Subject:** RE: WSPP Report - Q4

Thanks! I will let you know if the Oversight Board has questions.



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**From:** Anthony Louise <[alouise@alachuacounty.us](mailto:alouise@alachuacounty.us)>  
**Sent:** Tuesday, January 21, 2025 4:56 PM  
**To:** Gina Peebles <[gpeebles@alachuacounty.us](mailto:gpeebles@alachuacounty.us)>; Andi Christman <[achristman@alachuacounty.us](mailto:achristman@alachuacounty.us)>  
**Cc:** Ron Akins <[RAkins@alachuacounty.us](mailto:RAkins@alachuacounty.us)>; Jason Maurer <[jmaurer@alachuacounty.us](mailto:jmaurer@alachuacounty.us)>; Stephen Hofstetter <[SHofstetter@alachuacounty.us](mailto:SHofstetter@alachuacounty.us)>; Kenneth Fair <[kfair@alachuacounty.us](mailto:kfair@alachuacounty.us)>  
**Subject:** RE: WSPP Report - Q4

Please see the attached. Let us know if you need anything else.

Thank you.

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**From:** Gina Peebles <[gpeebles@alachuacounty.us](mailto:gpeebles@alachuacounty.us)>  
**Sent:** Monday, January 20, 2025 11:36 AM  
**To:** Anthony Louise <[alouise@alachuacounty.us](mailto:alouise@alachuacounty.us)>; Andi Christman <[achristman@alachuacounty.us](mailto:achristman@alachuacounty.us)>  
**Cc:** Ron Akins <[RAkins@alachuacounty.us](mailto:RAkins@alachuacounty.us)>; Jason Maurer <[jmaurer@alachuacounty.us](mailto:jmaurer@alachuacounty.us)>; Stephen Hofstetter <[SHofstetter@alachuacounty.us](mailto:SHofstetter@alachuacounty.us)>; Kenneth Fair <[kfair@alachuacounty.us](mailto:kfair@alachuacounty.us)>  
**Subject:** FW: WSPP Report - Q4

Do you mind working together to consolidate this into one WSPP report? Per the Infrastructure report submitted by Ken Fair, the quarterly revenue received was \$5,650,929.63, which is different than the WSPP reports attached. They need to match; the Oversight Board caught the discrepancy at their last meeting and it was attributed to interest.

**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:** Anthony Louise <[alouise@alachuacounty.us](mailto:alouise@alachuacounty.us)>  
**Sent:** Friday, January 17, 2025 4:38 PM

**To:** Gina Peebles <[gpeebles@alachuacounty.us](mailto:gpeebles@alachuacounty.us)>

**Cc:** Ron Akins <[RAkins@alachuacounty.us](mailto:RAkins@alachuacounty.us)>; Jason Maurer <[jmaurer@alachuacounty.us](mailto:jmaurer@alachuacounty.us)>

**Subject:** WSPP Report - Q4

Please see the attached. Worked with Mr. Fair over the phone to confirm the revenue received during Q4 so it should not have the wild difference as it did last quarter between this report and the infrastructure report.

If you have any questions, please let me know. Thank you.

**Anthony Louise**

Fiscal Assistant

Parks and Open Space

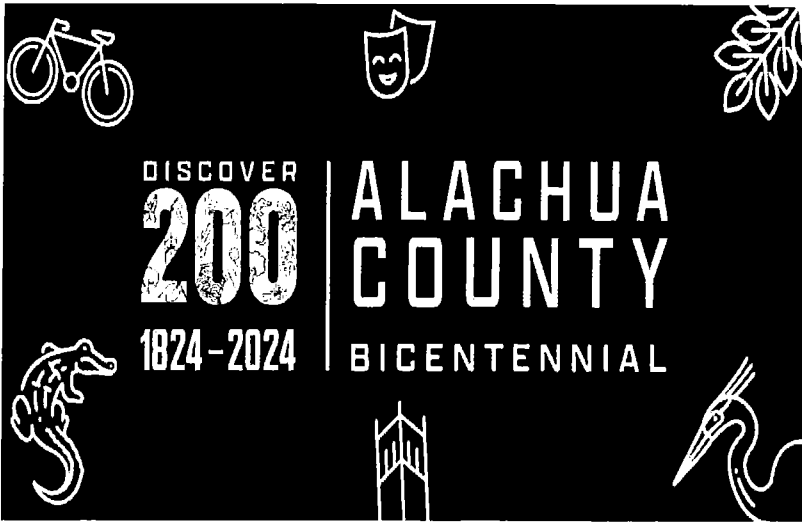
35 North Main Street • Gainesville • FL • 32601

352-374-5207 (office)



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## **Alachua County Department of Parks and Open Spaces**

### **Administration**

**Jason Maurer, Director of Parks and Open Spaces  
Ronald Akins, Administrative Support Manager**

3/18/25

TO: Whom it May Concern

VIA: Gina Peebles, Assistant County Manager – Chief of Staff

FROM: Anthony Louise, Fiscal Assistant for Parks and Open Spaces

As per requested for the WSPP Oversight Board, the following information is an additional breakdown of the "Operating Expense" for Cuscowilla utilizing the 2017 Surtax. The expenses fall under three distinct categories:

- 1) Camp Cuscowilla Expenses – These items are expenses that were purchased or rented with the intent of these items being used solely for the purpose of providing a safe and pleasant experience for the camp participants. These expenses include items such as training for the camp counselors, or bus rentals provided by Alachua County's School Board to be able to transport the camp participants to and from the camp.
- 2) Cuscowilla Operating – These are expenses that are purchased throughout the year that are necessary for the Cuscowilla location to be attended year around, such as utilities or repairs and maintenance for items at the campground.
- 3) Cuscowilla Vehicle Expenses – These are expenses that are necessary for the operation of the vehicles and equipment stationed at Cuscowilla. These include the vehicle and equipment payments, repairs, and fuel. These are expensed by Alachua County Fleet year-round.

For these three categories, the expenses were the following for the July 1<sup>st</sup>, 2024 – September 30<sup>th</sup>, 2024 quarter.

- 1) Camp Cuscowilla Expenses: \$23,515.74
- 2) Cuscowilla Operating: \$105,667.78
- 3) Cuscowilla Vehicle Expenses: \$26,174.58

Total Operating Expense for Cuscowilla within Q4 comes out to \$155,358.10

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Respectfully,

*Anthony Louise*

Anthony Louise

Fiscal Assistant  
Budget and Fiscal for Parks and Open Spaces

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Wild Spaces Public Places

FY 2024 4th Qtr Expenditures Report (Jul. 1, 2024 - Sep. 30, 2024)

**High Springs**

		<b>Cash on Hand 09/30/2024</b>	<b>\$ 187,326.25</b>		
<b>2017 Surtax Ending Q3 Balance</b>	<b>\$</b>	<b>-</b>		<b>2023 Surtax Ending Q3 Balance</b>	<b>\$ 191,427.30</b>
<b>Less 2017 Surtax Q4 Expenditures:</b>	<b>\$</b>	<b>-</b>		<b>Plus 2023 Surtax Q4 Revenue:</b>	<b>\$ 110,021.12</b>
<b>2017 Surtax Ending Balance:</b>	<b>\$</b>	<b>-</b>		<b>Less 2023 Surtax Q4 Expenditures:</b>	<b>\$ (114,647.67)</b>
				<b>Plus Sale of old sinks removed from DCC</b>	<b>\$ 525.50</b>
				<b>2023 Surtax Ending Balance:</b>	<b>\$ 187,326.25</b>
<b>Surtax Expense</b>	<b>Capital / Operating</b>	<b>Where Used</b>	<b>Amount Expensed</b>	<b>Description of Purchase</b>	
<i>2017 Surtax Expense</i>	Operating	N/A			
<i>2017 Surtax Expense</i>	Capital	N/A			
		<i>Subtotal</i>	\$ -		
<i>2023 Surtax Expense</i>					
	Capital	Canoe Outpost	\$ 92,028.64		Debt Service Payment
	Capital	Douglass Community Center	\$ 515.53		trash cans & landscape timber, mulch, hose reel, keys, chain for gate
	Capital	City Wide	\$ 882.45		Parks Master Plan
	Capital	Douglass Community Center	\$ 1,748.00		70 Folding Chairs
	Capital	Douglass Community Center	\$ 15,620.00		Wood Mortis Fence
	Capital	Douglass Community Center	\$ 260.00		Hardwound Paper Towel Dispensers
	Capital	Douglass Community Center	\$ 936.66		Refrigerator
	Capital	Douglass Community Center	\$ 1,161.95		Heated Holding Cabinet
	Capital	Douglass Community Center	\$ 59.64		Sheet pan for Warming Cabinet
	Capital	Douglass Community Center	\$ 999.84		(8) 8' tables (round)
	Capital	Douglass Community Center	\$ 84.98		(1) 8' table (rectangle)
	Capital	Douglass Community Center	\$ 149.98		folding table cart
	Capital	Douglass Community Center	\$ 200.00		Gutter installation
		<b>Total</b>	<b>\$ 114,647.67</b>		
<b>Anticipated Projects</b>					
<b>Project Title</b>	<b>Estimated Cost</b>	<b>Estimated Completion Date</b>	<b>Notes</b>		

2017 Surtax Expense  
2023 Surtax Expense

Capital  
Operating

Wild Spaces Public Places						
FY 2024 3rd Qtr Expenditures Report (Apr. 1, 2024 - Jun. 30, 2024)						
High Springs						
<b>Quarterly Revenue Received: \$</b>	<b>\$ 118,849.56</b>	<b>Cash on Hand 3/30/24</b>	<b>\$ 287,997.20</b>			
<b>2017 Surtax Cash Remaining: \$</b>	<b>\$ -</b>	<b>Plus: 3rd Q Revenue</b>	<b>\$ 118,849.56</b>			
		<b>Less: 3rd Q Expenses</b>	<b>\$ (215,419.46)</b>			
		<b>Cash on Hand 6/30/24</b>	<b>\$ 191,427.30</b>			
Funding Source	Capital / Operating	How Used	Where Used	Description of Purchase	Amount Expensed	Surtax Expense
	Capital	Open to the Public	City Wide	Parks Master Plan GAI Consultants	\$ 619.59	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 - Florida Homes Payment #3	\$ 56,361.75	2023 Surtax Expense
	Capital	Open to the Public	Catherine Taylor Park	Douglass Community Center remodel - Florida Homes Payment #4	\$ 56,361.75	2023 Surtax Expense
	Capital	Open to the Public	Catherine Taylor Park	Douglass Community Center remodel - Florida Homes	\$ 93,936.25	2023 Surtax Expense
				Douglass Community Center Basketball courts, payment #1 of 2	\$ 9,250.00	2023 Surtax Expense
					\$ 215,419.46	
Anticipated Projects						
Project Title	Estimated Cost	Estimated Completion Date	Notes			

Canoe Outpost						
Addition of WiFi	\$2,500	8/30/2024				



2017 Surtax Expense  
2023 Surtax Expense

Capital  
Operating

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

**High Springs**

<b>Quarterly Revenue Received:</b>	<b>\$</b>	<b>113,502.89</b>					
			<b>2023 Cash on Hand 12/31/23:</b>	<b>\$</b>	<b>378,000.64</b>		
<b>2017 Cash Added (sale of vans)</b>	<b>\$</b>	<b>8,926.00</b>	<b>Plus Quarterly Revenue Recd:</b>	<b>\$</b>	<b>113,502.89</b>		
<b>Use of 2017 Cash - FY24 2nd Quarter</b>	<b>\$</b>	<b>(8,926.00)</b>	<b>Less FY24 Q2 Spending:</b>	<b>\$</b>	<b>(203,506.33)</b>		
<b>2017 Cash Remaining:</b>	<b>\$</b>	<b>-</b>	<b>2023 Cash Remaining:</b>	<b>\$</b>	<b>287,997.20</b>		

Funding Source	Capital / Operating	How Used	Where Used	Description of Purchase	Amount Expensed	2017 Surtax	2023 Surtax
<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>		
	Debt Service	Open to the Public	Canoe Outpost	Debt Service Interest Payment	\$ 5,028.64	\$ 5,028.64	
	Capital	Open to the Public	Catherine Taylor Park	certified playground chips	\$ 2,500.00	\$ 2,500.00	
	Capital	Open to the Public	Catherine Taylor Park	Handicap Parking Douglass Community	\$ 1,857.50	\$ 1,397.36	\$ 460.14
	Capital		City Wide	Parks Master Plan GAI	\$ 6,137.92		\$ 6,137.92
	Capital		City Wide	Parks Master Plan GAI	\$ 10,587.16		\$ 10,587.16
	Capital	Open to the Public	City Wide	Parks Master Plan GAI	\$ 11,033.23		\$ 11,033.23
	Capital	Open to the Public	Catherine Taylor Park	Sidewalk Repair	\$ 870.25		\$ 870.25
	Capital	Open to the Public	Catherine Taylor Park	Sidewalk Repair	\$ 92.50		\$ 92.50
	Capital	Open to the Public	Catherine Taylor Park	Sidewalk Repair	\$ 1,350.00		\$ 1,350.00
	Capital			Sidewalk Repair	\$ 980.00		\$ 980.00
				Renovation of Douglass Community Center	\$ 169,085.25		\$ 169,085.25
WSPP	Capital	Open to the Public	Catherine Taylor Park	(12) 6' round tables for Community Center	\$ 2,909.88		\$ 2,909.88
	Capital	Open to the Public	Catherine Taylor Park		\$ 2,909.88		\$ 2,909.88
						<b>\$ 8,926.00</b>	<b>\$ 203,506.33</b>
							<b>\$ 212,432.33</b>

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
<b>REVENUE</b>			
Sale of Vans included with Canoe Outpost purchase	\$		8,926.00 posted into WSPP fund 2/9/2024

2017 Surta:  
2023 Surta:

STEARNS WEAVER MILLER  
WEISSLER ALHADEFF & SITTERSON, P.A.

Patrice Boyes  
401 East Jackson Street, Suite 2100  
Post Office Box 3299  
Tampa, FL 33601  
Direct: (813) 222-5025  
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March 3, 2025

Gina Peebles, Asst. County Manager  
Chief of Staff and ISOB Liaison  
Alachua County Manager's Office  
12 SE 1<sup>st</sup> Street  
Gainesville, FL 32601  
[gpeebles@alachuacounty.us](mailto:gpeebles@alachuacounty.us)

via email only

Re: ISOB Question

Dear Gina:

At your request, I have researched an issue identified by the Infrastructure Oversight Board and offer the following analysis.

**Issue: May municipalities invest their share of the proceeds of the 2023 surtax in interest-bearing certificates of deposit?**

Short Answer: Only if – at a minimum – the instrument is the type explicitly allowed by Section 218.415, Florida Statutes [Local Government investment policies] and/or other statutory guardrails for public deposit; the municipality complies with the extensive procedural and management requirements of this statute for investments of surplus public funds; and, the surtax proceeds are in fact “surplus” funds.

Discussion: In 1977, the Florida Legislature created the “Investment of Local Government Surplus Funds Act” sections 218.40-.422, Florida Statutes, to “promote, through state assistance, the maximization of net interest earnings on invested surplus funds of local units of government, thereby reducing the need for imposing additional taxes.” In 2000, the Legislature substantially revised the statute to provide uniform guidelines in investing the surplus funds of all government agencies.

Caveat: It is beyond the scope of the ISOB to advise municipalities on their accounting and investment policies, strategy, or specific public funds deposit mechanisms they wish to use for surplus funds. In short, the ISOB is not charged with or equipped to provide services of a fiduciary or financial advisor to municipalities in Alachua County. This memorandum is provided to the ISOB for general informational purposes only, is not investment advice, and nothing stated in this memorandum may be relied on by third parties outside the ISOB or by individual ISOB members when acting in their official

municipal roles. It is strongly recommended that municipalities seek the professional advice of their legal counsel and financial officers.

General Background: A local government may adopt a written investment policy consistent with the guidelines in Section 218.415 et seq. and “ ‘may by resolution invest and reinvest any surplus public funds in their control or possession’ in any of several listed types of funds and securities.” Maloy v. Seminole County, 264 So.3d 370 (Fla. 5<sup>th</sup> DCA 2019). If a local government decides to not adopt a written investment policy, the statute provides for a default set of statutory guidelines the local government must follow when investing surplus funds. Surplus funds are those public monies “not immediately required to meet (the local government’s) current expenses.” Id.

Section 218.415 states in pertinent part that the overarching legislative intent is to have investment policies “structured to place the highest priority on the safety of principal and liquidity of the funds. The optimization of investment returns shall be secondary to the requirements for safety and liquidity.”

It appears that the type of certificate of deposit bears on the municipality’s analysis:

Section 280.02, Florida Statutes (Definitions) sets forth in pertinent part --

“Public Deposits” means, in this case, the “moneys of the ...metropolitan government or municipality...which are placed on deposit in a bank, credit union, savings bank or savings association. This includes but is not limited to, time deposit accounts, demand deposit accounts, and **nonnegotiable certificates of deposit**...”

Section 280.03 **prohibits** the deposit of public funds “directly or indirectly **in negotiable certificates of deposit**.”

**Note:** In the event a municipality lawfully invests surplus surtax proceeds, any interest earned on the invested funds must follow the principal (i.e. surtax). AGO 2000-32 (Transportation, Interest Earned on Investments); AGO 94-39 (Interest that Accrues on Impact Fee Accounts); AGO 2000-37 (Interest on Municipal Fuel Tax Fund, Uses).

In short, interest earned must be expended on qualifying projects under the Alachua County 2023 Surtax Ordinance, implementing Resolution and governing statute.

Sincerely,

/s/ PATRICE BOYES, ESQ.

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Patrice Boyes, Esq.

**From:** [Gina Peebles](#)  
**Bcc:** [Andi Christman](#); [arringtonkla@yahoo.com](#); [Betsy Waite](#); [Cameron Heaton](#); [Damon Messina](#); [davidjrui@gmail.com](#); [edcenter@att.net](#); [Eric Drummond \(edrummond2000@yahoo.com\)](#); [gatorjillc@gmail.com](#); [Jack Kulas@hotmail.com](#); [Juan Parada](#); [Makyla Mafi](#); [mayorhildreth@aol.com](#); [Nancy Wilkinson \(nwilkin21@gmail.com\)](#); [Patrice Boyes](#); [Ross Ambrose \(Ross@WestSideStories.com\)](#); [Stephen Howard \(showard36@cox.net\)](#); [tamararobbinsjm@cox.net](#); [Vivian Alfoso](#)  
**Subject:** RE: March 24 Meeting - potential background info  
**Date:** Monday, March 3, 2025 9:31:13 AM  
**Attachments:** [250x80-solid\\_1d829c46-8f9d-4188-a3fb-6f9ac2866e6b.png](#)  
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\*\*All Infrastructure Surtax Oversight Board members have been copied on this email\*\*

Please see below for a one-way communication from an Oversight Board member for discussion at your Mar. 24 meeting.

**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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-----Original Message-----

From: N Wilkinson <nwilkin21@gmail.com>  
Sent: Sunday, March 2, 2025 5:32 PM  
To: Gina Peebles <gpeebles@alachuacounty.us>  
Subject: March 24 Meeting - potential background info

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Gina: Greetings.

I've been pondering our upcoming meeting and thinking about what we might need to help us with a framework. I'm also sensitive to comments that Mary Lou has made ... and in general the smaller municipalities

So ... can I ask that we (committee) have some information

- (1) What was the annual amount of funding received from 2023 WPPS for each entity in FY/CY 2023 and 2024.  
I suspect the amount of funding particularly for smaller municipalities might be more challenging than larger ones (e.g., Archer)
- (2) Current Bank used for WPPS 2023/2017 (if is different for the 2 allocations) for each municipality.  
Just wondered if there are more national, regional, or even very local banks assisting the municipalities and I don't

know. It could be an issue?

(3) For each municipality — is there a formal segregated bank account for WPPS funds (2023, 2017) today?. Simple Yes/No response would be fine

(4) For each municipality — what accounting software (if any) is used to manage the WPPS funds

(5) For each municipality - what training has been provided for your personnel who manage and account for the WPPS funds? Personally I'm not sure what that might have been as I'm new to the board so perhaps this is something you already know?

(6) For each municipality - what accounting firm is used(if any) for WPPS or perhaps this might be a legal consultant? We just need to understand WHO is the primary resource for questions they might have

(7) What auditor (beyond these attestations) has been used for WPPS by any of the municipalities? Also — is this something that the State Auditor General might ever review?

(8) Would each municipality share a few of the “internal controls” they are using with regards to the WPPS funds.

Please see if our chair or Jill Cunningham might want to add to this list. I've tried to consider that this might largely be an accounting issue. Further that if this happened in Archer (also a problem bookkeeper) it could be (or has been) happening elsewhere. These thoughts will hopefully assist us and shouldn't be burdensome for these folks by March 24.

Best always,

Nancy

**From:** [STEVE HOWARD](#)  
**To:** [Gina Peebles](#)  
**Subject:** March 24th meeting questions  
**Date:** Monday, March 10, 2025 12:00:43 PM

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

Hey Gina,

I have some discussion questions about what we are able to ask of the auditors for the various cities during their annual review of Infrastructure Surtax (IS) activity:

1) can we ask them to provide a specific audit report for the IS funds in their audits, so we have increased confidence that they looked specifically at the IS fund transactions?

2) can we ask for a certification that the auditor reviewing the IS funds has reviewed the implementing statute, ordinance and the various guidance letters and emails from the ISOB, so we have greater confidence the auditor understands the rules for spending the funds?

Thanks,

-steve

Steve Howard



# Member Attendance Report

## Infrastructure Surtax Citizen Oversight Board

Alachua County	Jan 22, 2024	Feb 26, 2024	Apr 29, 2024	Jul 22, 2024	Nov 19, 2024	Feb. 25, 2025
Jill Cunningham	A	P	P	P	P	P
Eric Drummond	P	P	P	P	P	A
Steve Howard	A	P	P	A	P	P
Jack Kulas	P	P	P	P	P	P
Nancy Wilkinson (alternate)			P	P	P	P
<b>City of Gainesville</b>						
Makyla Mafi			P	P	A	P
David Ruiz	P	P	P	P	P	P
Mary Lou Hildreth				P	A	P
<b>Small Cities (not Gainesville)</b>						
Ross Ambrose			P	P	P	P
Vacant (alternate)						