

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.