

Infrastructure Surtax Citizen Oversight Board

June 30, 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. **Welcome and Introduction of Small Cities Alternate Member - Bonnie Burgess**
3. **Approval of the Regular and Consent Agendas**
4. **Approval of Minutes**
5. **Consent Agenda**
 - 5.1 **Accept 2nd Qtr. (Jan, Feb, Mar, 2025) Wild Spaces Public Places Expenditures for xxx**
 - 5.2 **Accept 2nd Qtr. (Jan, Feb, Mar, 2025) Infrastructure Expenditures for xxx**
6. **Review of Quarterly Wild Spaces Public Places Municipal / County Expenditures for 2nd Qtr. (Jan, Feb, Mar 2025)**
 - 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. Review of Quarterly Infrastructure Municipal / County Expenditures for 2nd Qtr. (Jan, Feb, Mar 2025)

7.1 Alachua County

7.2 Alachua

7.3 Archer

7.4 Gainesville

7.5 Hawthorne

7.6 High Springs

7.7 LaCrosse

7.8 Micanopy

7.9 Newberry

7.10 Waldo

8. Old Business

8.1 Alachua County 1st Qtr 2025 Report 6

8.2 Gainesville 1st Qtr 2025 Report 12

8.3 High Springs 2nd, 3rd, and 4th Qtr 2024 and 1st Qtr 2025 Reports 18

8.4 Additional Enhanced Monitoring Suggestions 23

9. New Business

10. Public Comment (3 Minutes)

11. Date/Time/Location of Next Meeting

12. Attendance Report 29

13. Adjournment

Infrastructure Surtax Citizen Oversight Board

Date: May 12, 2025
Time: 5:30 pm
Location: County Administration Building - County Manager's Training Room
12 SE 1 Street, 2nd Floor, Gainesville, FL 32601

1. Call to Order

The meeting was called to order at 5:32 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: Mary Lou Hildreth (alternate), Makyla Mafi, and David Ruiz

Incorporated Cities (not Gainesville) Members Present: Ross Ambrose

Members Absent: N/A

Staff Present: Gina Peebles

Other Municipal Staff Present: Betsy Waite

Outside Counsel: Patrice Boyes

:

2. Election of Chair and Vice Chair

The floor was opened for nominations. Ross Ambrose made a motion to elect Eric Drummond as Chair and Jill Cunningham as Vice Chair; David Ruiz seconded; unanimous approval; motion carried.

3. 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.

4. Approval of Minutes

Ross Ambrose made a motion to approve the Mar. 25 minutes as presented; David Ruiz second; unanimous approval; motion carried.

5. Consent Agenda

5.1 Accept 1st Qtr. (Oct, Nov, Dec, 2024) Wild Spaces Public Places Expenditures for Hawthorne, LaCrosse, and Waldo

5.2 Accept 1st Qtr. (Oct, Nov, Dec, 2024) Infrastructure Expenditures for Alachua, Hawthorne, High Springs, LaCrosse, Micanopy, and Waldo

6. Review of Quarterly Wild Spaces Public Places Municipal / County Expenditures for 1st Qtr. (Oct, Nov, Dec 2024)

6.1 Alachua County

The consensus was to table this report pending additional clarification/updates on the following:

1. Why was interest reported for 2023, but not for 2017?
2. The Conservation Lands report showed operating expenses from both 2017 (\$27,059.01) and 2023 (\$41,553.83) for “Land Stewardship - Initial Improvements and Operating Supplies: Lochloosa Slough Preserve, Buck Bay Flatwoods Preserve, Lake Alto Preserve, Black Lake Preserve.” As each surtax is its own bucket and operating expenses can only be paid from the bucket which made the capital acquisition/improvement, staff must explain why operating expenses were paid from both buckets for the same properties.
3. Of those operating expenses, how much were personnel expenses?

6.2 Alachua

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

6.3 Gainesville

Betsy Waite reported that Tom Petty improvements span multiple phases, which is why both surtaxes are being utilized. David Ruiz made a motion to approve the quarterly Gainesville report as presented; Jack Kulas seconded; unanimous approval; motion carried.

6.4 High Springs

The consensus was to table this report as it reflects that insurance was paid for the Canoe Outpost from 2023 surtax funds when 2017 surtax funds were used to purchase the property.

6.5 Micanopy

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

6.6 Newberry

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

7. Review of Quarterly Infrastructure Municipal / County Expenditures for 1st Qtr. (Oct, Nov, Dec 2024)

7.1 Alachua County

The consensus was to request the County report the 30% available for Housing and 70% available for Roads on future reports. Ross Ambrose made a motion to approve the quarterly Alachua County report as presented; Jill Cunningham seconded; unanimous approval; motion carried.

7.2 Gainesville

The consensus was to table this report and request quarterly revenue and interest received be included.

7.3 High Springs

Ross Ambrose made a motion to reconsider and table the High Springs Report as it shows \$637.38 in expenses in the top summary area, but “no expenses this quarter” in the detail area; Jill Cunningham second; unanimous approval; motion carried.

7.4 Newberry

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

8. Old Business

8.1 4th Qtr (Jul, Aug, Sep, 2024)

8.1.1 Alachua County

The Oversight Board found the \$4,079.27 reported in the Line Item Detail for Cuscowilla Camp expenses to be ineligible, as is consistent with their findings for other reporting jurisdictions. Therefore, the surtax should be reimbursed and the County should discontinue food purchases from the surtax moving forward.

8.1.2 High Springs

The 2nd, 3rd, and 4th quarter reports were tabled as the City did not provide updated quarterly reports.

8.1.3 Newberry

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

8.2 3rd Qtr (Apr, May, Jun, 2024)

8.2.1 High Springs

8.2.2 Newberry

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

8.3 2nd Qtr (Jan, Feb, Mar, 2024)

8.3.1 High Springs

8.4 Enhanced Monitoring Suggestions Update

Chair Drummond is presenting the Oversight Board's enhanced monitoring suggestions to the County Commission at their meeting tomorrow.

9. New Business

None.

10. Public Comment (3 Minutes)

None.

11. Date/Time/Location of Next Meeting

The next Oversight Board meeting will be held on June 30 at 5:30 p.m. in the Grace Knight Conference Room.

12. Attendance Report

13. Adjournment

The meeting was adjourned at 7:09 p.m.

From: [Anthony Louise](#)
To: [Andi Christman](#); [Gina Peebles](#)
Cc: [Jason Maurer](#); [Jamie Bass](#)
Subject: RE: ISOB 1st Qtr Report Update/Clarification
Date: Friday, May 23, 2025 11:02:34 AM
Attachments: [image001.png](#)
[image002.png](#)
[image003.png](#)
[image004.png](#)
[image005.png](#)
[image006.png](#)
[image007.png](#)
[WSPP Report - Q1 FY25 Revenue and Expenses - Parks & Land Adjusted.xlsx](#)
[250x80-solid_1d829c46-8f9d-4188-a3fb-6f9ac2866e6b.png](#)
[picture3_b83a3c75-d14f-41fe-8ec8-7a9caa87172b.png](#)
[facebook_3ba592bc-4ba3-4ab5-9bc6-2ead9843ce5.png](#)
[x_eeea5be5-5ff9-4f7b-aad6-9f030441699a.png](#)
[insta_24e91629-23dc-4177-b3d5-cf9b61347ccb.png](#)
[you_c5569e06-2aac-451e-94b1-07707458460e.png](#)
[county_news_62f65719-1553-4875-a002-73523338cec.png](#)

Please see the attached revised report for Q1 FY25. It includes the following adjustments.

1. The adjusted text from Andi Christman. Amounts are unchanged from this adjustment.
2. The addition of the reimbursement of the Q4 FY24 food-related expenses out of the 2017 Surtax expenses for Cuscowilla. While not applied yet, it's at the point of being finalized with F&A soon. This has decreased the expenses by (\$4,079.27). All food-related expenses will be general fund only.
3. The addition of the interest-based revenue for the 2017 Surtax due to a technical error on my reports not showing the full picture. This has increased the revenue collected by \$96,441.60 for the 2017 Surtax category.

Anthony Louise

Fiscal Assistant
Parks and Open Space
35 North Main Street • Gainesville • FL • 32601
352-374-5207 (office)



PLEASE NOTE: Florida has a very broad public records law (F.S.119).
All e-mails to and from County Officials and County Staff are kept as public records. Your e-mail communications, including your e-mail address, may be disclosed to the public and media at any time.

From: Andi Christman <achristman@alachuacounty.us>
Sent: Wednesday, May 14, 2025 4:58 PM
To: Gina Peebles <gpeebles@alachuacounty.us>; Anthony Louise <alouise@alachuacounty.us>
Cc: Jason Maurer <jmaurer@alachuacounty.us>; Jamie Bass <jbass@alachuacounty.us>
Subject: RE: ISOB 1st Qtr Report Update/Clarification

Thanks Gina,

That was copy-paste error in the text on my portion of the report, my apologies for that. The numbers are correct, but the text was wrong, the correct properties as now shown on the report were Santa Fe River Preserve and Watermelon Pond Preserve. You are also correct that we acquire preserves in multiple phases or pieces over many years, so in the future, having the same name show up under both surtaxes often may reflect that.

I've attached the corrected report here. Please let me know if anything further is needed.

Thanks,

-Andi

Andi Christman

Environmental Program Manager
Environmental Protection Department
14 NE 1st Street • Gainesville • FL • 32601
352-264-6803 (office) • 352-262-5157 (mobile)



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From: Gina Peebles <gpeebles@alachuacounty.us>

Sent: Wednesday, May 14, 2025 2:37 PM

To: Anthony Louise <alouise@alachuacounty.us>; Andi Christman <achristman@alachuacounty.us>

Cc: Jason Maurer <jmaurer@alachuacounty.us>; Jamie Bass <jbass@alachuacounty.us>

Subject: ISOB 1st Qtr Report Update/Clarification

At Monday evening's Infrastructure Surtax Oversight Board (ISOB) meeting, they requested updates/clarification as follows:

Anthony

1. Why was interest reported for 2023, but not for 2017?
2. They found the \$4,079.27 reported in the attached Line Item Detail for Cuscowilla Camp expenses to be ineligible. They have found food purchases for other jurisdictions to be ineligible, so this is consistent with their prior practices. Please reimburse the surtax and discontinue food purchases from the surtax moving forward. They did approve your report, so this correction can be reflected on your FY 25 2nd Qtr Report. Jason and Jamie have been

copied so they are aware that non-surtax funds must be used for food purchases moving forward.

Andi

1. You show operating expenses from both 2017 (\$27,059.01) and 2023 (\$41,553.83) for “Land Stewardship - Initial Improvements and Operating Supplies: Lochloosa Slough Preserve, Buck Bay Flatwoods Preserve, Lake Alto Preserve, Black Lake Preserve.” Each surtax is its own bucket and operating expenses can only be paid from the bucket which made the capital acquisition/improvement. Please explain why operating expenses were paid from both buckets for the same properties.

Kindly respond by June 13. Thanks and please let me know if you have questions.

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 2025 1st Qtr Expenditures Report (Oct. 1, 2024 - Dec. 31, 2024)						
Alachua County						
		Cash on Hand (2017 + 2023 Surtax Ending Balance):		\$ 42,456,298.02		
2017 Surtax Ending Q4 Balance		\$20,627,012.68		2023 Surtax Ending Q4 Balance		\$21,192,837.24
Less 2017 Surtax Q1 Expenditures:		\$ 56,949.74		Plus 2023 Surtax Q1 Revenue:		\$ 3,094,024.77
Plus 2017 Interest Q1:		\$ 96,441.60		Plus 2023 Interest Q1:		\$ 98,877.88
2017 Surtax Ending Balance:		\$ 20,666,504.54		Less 2023 Surtax Q1 Expenditures:		\$ 2,595,946.41
				2023 Surtax Ending Balance:		\$ 21,789,793.48
Surtax Expense	Capital / Operating	Where Used	Amount Expensed	Description of Purchase		
<i>2017 Surtax Expense</i>	Operating	Land Stewardship - Initial Improvements and Operating Supplies: Lochloosa Slough Preserve, Buck Bay Flatwoods Preserve, Lake Alto Preserve, Black Lake Preserve	\$ 27,059.01	Initial site improvements on WSPP-acquired properties (fireline establishment, service road improvements, wildfire fuel reduction, invasive plant management, solid waste removal, reforestation, recreational master planning, etc.)		
<i>2017 Surtax Expense</i>	Operating	Land Acquisition - Reimbursement of Closing Costs buffer for Lochloosa Connector - Rimes, and Lochloosa Slough -Jackson Heirs	\$ (6,567.49)	All land acquisitions are budgeted with a buffer to cover additional due diligence and closing/legal fees that are required due to discoveries during the contract period. If there are funds remaining post-closing from the buffer they are reimbursed.		
<i>2017 Surtax Expense</i>	Operating	Veterans Park	\$ 2,024.00	Vets Park Improvements, including stormwater management, planning,		
<i>2017 Surtax Expense</i>	Operating	Cuscowilla	\$ 38,513.49	Cuscowilla expenses including, but not limited to, water testing,		
<i>2017 Surtax Expense</i>	Operating	Cuscowilla Reimbursem	\$ (4,079.27)	Reimbursment of food-related expenses that came out of Fund 021 for		
		Subtotal	\$ 56,949.74			

2023 Surtax Expense	Operating	Land Acquisition - Due Diligence: Santa Fe River (Block), Lochloosa Creek (Samuel), Watermelon Pond (Eichhorn, Johnson, Howell, Dumford, Moore Purcell and Trammell), Mill Creek (Kahle), Hasan Flatwoods (Woitas), Lake Santa Fe (Wagner), Lake Forest Creek (Quaker 22, K Squared Holdings)	\$ 127,362.84	Professional services for land acquisition pre-contract negotiations and post contract due diligence process: Title search, Appraisal, Phase 1 Environmental Assessments, Boundary Surveys, Baseline Documentation Reports for Conservation Easements, Land Acquisition Negotiator Services
2023 Surtax Expense	Operating	Land Stewardship - Initial Improvements and Operating Supplies: Santa Fe River Preserve, Watermelon Pond Preserve	\$ 41,553.83	Initial site improvements on WSPP-acquired properties (fireline establishment, service road improvements, wildfire fuel reduction, invasive plant management, solid waste removal, reforestation, recreational master planning, etc.), Board-approved personnel costs
2023 Surtax Expense	Capital	Land Acquisition: Watermelon Pond - Howell	\$ 157,371.75	Land Acquisition: Watermelon Pond - Howell Property - Acquisition of conservation easement over 40 acres of environmentally sensitive lands (including closing costs and closing attorney fees).
2023 Surtax Expense	Capital	Land Acquisition: Santa Fe River - Block	\$ 1,806,423.00	Land Acquisition: Santa Fe River - Block Property - Acquisition of 237 acres of environmentally sensitive lands (including closing costs and
2023 Surtax Expense	Capital	Land Acquisition: Watermelon Pond - Biro Property	\$ 1,000.00	Option Payment for Watermelon Pond - Biro Conservation Easement option contract.
2023 Surtax Expense	Capital	Land Acquisition: Lake Forest creek - K Squared Holdings	\$ 5,000.00	Option Payment for Lake Forest Creek - K Squared Holdings option contract.
2023 Surtax Expense	Capital	Land Conservation Facility	\$ 29,101.25	Professional Services for Land Conservation Facility - Planning Phase
2023 Surtax Expense	Operating	West End Park	\$ 5,189.10	Personnel Expenses for Parks Maintenance Worker assigned to West
2023 Surtax Expense	Operating	West End Park	\$ 4,500.00	West End Park operating expenses for mowing/landscaping contract

<i>2023 Surtax Expense</i>	Capital	West End Park	\$ 12,500.00	Schematic master planning of West End Park providing an assessment
<i>2023 Surtax Expense</i>	Capital	West End Park	\$ 24,456.00	Geoengineering at the West End Park location with GSE Consulting
<i>2023 Surtax Expense</i>	Capital	West End Park	\$ 3,355.30	Dumpster rentals for continuous land improvements at West End Park.

From: [Mann, Philip R](#)
To: [Gina Peebles](#)
Cc: [Singleton, Brian M](#)
Subject: FW: [EXTERNAL] ISOB 1st Qtr Report Update/Clarification
Date: Thursday, June 5, 2025 3:18:28 PM
Attachments: [image001.png](#)
[image002.png](#)
[image003.png](#)
[image004.png](#)
[image005.png](#)
[image006.png](#)
[image007.png](#)
[image008.png](#)
[image009.png](#)
[FY 25 1st Qtr Report Oct Nov Dec Infrastructure.xlsx](#)

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

Gina:

Please find the attached revised 1st quarter Infrastructure Surtax report. It now includes the missing information.

Let me know if you need anything else.

Phil

Philip R. Mann, P.E. | Special Projects Administrator
City Manager's Office | City of Gainesville
Office 352-334-5010 |
email mannpr@cityofgainesville.org

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From: Nguyen, Dennis D <NguyenDD@cityofgainesville.org>
Sent: Thursday, June 5, 2025 3:06 PM
To: Mann, Philip R <mannpr@cityofgainesville.org>
Cc: Singleton, Brian M <SingletonBM@cityofgainesville.org>; Celpa-Morris, Noemi <CelpaMorrN1@cityofgainesville.org>
Subject: Re: [EXTERNAL] ISOB 1st Qtr Report Update/Clarification

Hi Phil,

Sorry for the delay on this.

See attached updated cash balance for SSSF as of Dec 31, 2024. I also updated the beginning balance, please let me know if you have any questions regarding my changes. I made a note in the attachment to disclose the change.

-Dennis

From: Mann, Philip R <mannpr@cityofgainesville.org>
Sent: Thursday, June 5, 2025 8:13 AM
To: Nguyen, Dennis D <nguyendd@cityofgainesville.org>
Cc: Singleton, Brian M <SingletonBM@cityofgainesville.org>
Subject: RE: [EXTERNAL] ISOB 1st Qtr Report Update/Clarification

Has this been addressed?

Thanks,

Phil

Philip R. Mann, P.E. | Special Projects Administrator
City Manager's Office | City of Gainesville
Office 352-334-5010 |
email mannpr@cityofgainesville.org

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From: Mann, Philip R <mannpr@cityofgainesville.org>
Sent: Friday, May 16, 2025 3:32 PM
To: Nguyen, Dennis D <nguyendd@cityofgainesville.org>
Cc: Singleton, Brian M <SingletonBM@cityofgainesville.org>
Subject: FW: [EXTERNAL] ISOB 1st Qtr Report Update/Clarification

Dennis:

Can your team please provide the revenue for the 1st quarter of FY25 and the interest?

Thanks,

Phil

Philip R. Mann, P.E. | Special Projects Administrator
City Manager's Office | City of Gainesville
Office 352-334-5010 |
email mannpr@cityofgainesville.org

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From: Gina Peebles <gpeebles@alachuacounty.us>
Sent: Wednesday, May 14, 2025 2:58 PM
To: Mann, Philip R <mannpr@cityofgainesville.org>
Cc: Singleton, Brian M <singletonbm@cityofgainesville.org>
Subject: [EXTERNAL] ISOB 1st Qtr Report Update/Clarification

At Monday evening's Infrastructure Surtax Oversight Board (ISOB) meeting, they tabled your 1st Qtr Infrastructure Report pending updates/clarification as follows:

1. The City's WSPP report shows interest received during the quarter (see screenshot below), but your Infrastructure report did not show quarterly revenue or interest.

Wild Spaces Public Places					
FY 2025 1st Qtr. Expenditures Report (Oct. 1, 2024 - Dec. 31, 2024)					
Gainesville					
		Cash on Hand (2017 + 2023 Surtax Ending Balance):	\$ 30,134,051.50		
2017 Surtax Ending Q3 Balance	\$ 12,941,590.48		2023 Surtax Ending Q3 Balance	\$ 16,688,676.47	
Less 2017 Surtax Q1 Expenditures:	\$ 1,126,536.18		Plus 2023 Surtax Q1 Revenue:	\$ 1,370,632.95	
Plus 2017 Interest Q1:	\$ 188,444.00		Plus 2023 Interest Q1:	\$ 225,007.00	
2017 Surtax Ending Balance:	\$ 12,003,498.30		Less 2023 Surtax Q1 Expenditures:	\$ 153,763.22	
			2023 Surtax Ending Balance:	\$ 18,130,553.20	

Infrastructure					
FY 2025 1st Qtr Expenditures Report (Oct. 1, 2024 - Dec. 31, 2024)					
Gainesville					
		Cash on Hand (2023 Surtax Ending Balance):	\$ 8,432,308.93		
			2023 Surtax Ending Q4 Balance	\$ 8,897,687.91	
			Plus 2023 Surtax Q1 Revenue:		
			Plus 2023 Interest Q1:		
			Less 2023 Surtax Q1 Expenditures:	\$ 465,378.98	
			2023 Surtax Ending Balance:	\$ 8,432,308.93	

Kindly update/respond by June 13. Thanks and please let me know if you have questions.

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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Infrastructure						
FY 2025 1st Qtr Expenditures Report (Oct. 1, 2024 - Dec. 31, 2024)						
Gainesville						
		Cash on Hand (2023 Surtax Ending Balance):		\$16,718,751.07		
				2023 Surtax Ending Q4 Balance		\$14,353,237.00
				Plus 2023 Surtax Q1 Revenue:		\$2,636,796.13
				Plus 2023 Interest Q1:		\$194,096.92
				Less 2023 Surtax Q1 Expenditures:		\$465,378.98
				2023 Surtax Ending Balance:		\$16,718,751.07
Surtax Expense	Capital / Operating	Where Used	Amount Expensed	Description of		
2023 Surtax Expense	Capital	PROGRAM-3-508 Infrastructure Administration	\$56,402.00	Payroll		
2023 Surtax Expense	Capital	PRJ-000713 GPD Property and Evidence Bldg	465,378.98			
		<i>Subtotal</i>	\$521,780.98			
Anticipated Projects						
Project Title	Estimated Cost	Estimated Completion Date	Notes			
PRJ-000706 GFR Administration/Headqu arters	\$1,000,000.00	9/30/2026	Phase 1 completed summer 2024. Phase 2 TBD			
PRJ-000709 NE 9th Street-University Ave to NE 23rd Ave	\$5,200,000.00	5/31/2027				
PRJ-000711 Southwest Public Safety Center/Fire Station #9	\$28,500,000.00	9/30/2026				

PRJ-000712 Eastside Fire Station (EHEDI Site)	\$15,500,000.00	9/30/2026				
PRJ-000713 GPD Property and Evidence Bldg	\$18,000,000.00	6/30/2027				
PRJ-000714 Public Works Hurricane Hardened Building	\$26,800,000.00	TBD				
Program-3-509 Affordable Housing Setaside	\$870,000.00	TBD	Estimated cost is an annual appropriation			



Alachua County Community and Administrative Services

Gina Peebles
Assistant County Manager – Chief of Staff

March 27, 2025

Ms. Diane Wilson
City of High Springs
23718 W US Hwy 27
High Springs, FL 32643

RE: Repayment of 2023 Surtax Funds

Dear Ms. Wilson:

On behalf of the Infrastructure Surtax Oversight Board, I am advising you that, on April 22, we will be requesting the Alachua County Commission to ask the City of High Springs to take immediate steps to repay all 2023 surtax funds that were used for the acquisition of the Canoe Outpost.

As outlined in the February 3, 2025 legal opinion provided by our Outside Counsel, Patrice Boyes, the City initially acquired the Canoe Outpost under the assumption that surtax revenue would be available for eight (8) years to repay the loan and cover operational and maintenance costs. However, due to the 2023 surtax's approval and the 2017 surtax's early sunset, the funding timeline was shortened by two (2) years, creating an unexpected financial situation for the City.

Given that Attorney General opinions and statutory provisions prohibit the use of new surtax revenues to service debt incurred under a previous surtax, we urge the City to take the following actions:

1. Cease using 2023 surtax revenue for debt service on projects originally funded under the 2017 surtax.
2. Repay any and all 2023 surtax revenues used toward the acquisition of the Canoe Outpost.
3. Update and resubmit all 2023 surtax quarterly financial reports to reflect this correction.
4. Seek an advisory opinion from the Attorney General's Office regarding the eligibility of using 2023 surtax revenue for refinancing the outstanding debt on a 2017 surtax-funded project.
5. Consider advocating for a legislative amendment to Section 212.055, Florida Statutes, to allow for the use of new surtax revenues to service prior infrastructure-related debts.

This action is essential to maintaining compliance with state law and financial transparency. We look forward to working with you on this and on your planned course of action.

Sincerely,

A handwritten signature in blue ink, appearing to be 'ED', with a large, stylized flourish extending to the right.

Eric Drummond, Chair
Infrastructure Surtax Oversight Board

cc: Alachua County Board of County Commissioners
Infrastructure Surtax Oversight Board
Patrice Boyes, Outside Counsel
Jeremy Marshall, High Springs Manager

From: [Diane Wilson](#)
To: [Gina Peebles](#)
Cc: [Jeremy Marshall](#)
Subject: Re: ISOB 1st Qtr Infrastructure Report Update/Clarification
Date: Thursday, June 5, 2025 11:57:19 AM
Attachments: [image008.png](#)
[image009.png](#)
[250x80-solid_1d829c46-8f9d-4188-a3fb-6f9ac2866e6b.png](#)
[picture3_b83a3c75-d14f-41fe-8ec8-7a9caa87172b.png](#)
[facebook_3ba592bc-4ba3-4ab5-9bc6-2aead9843ce5.png](#)
[x_eeea5be5-5ff9-4f7b-aad6-9f030441699a.png](#)
[insta_24e91629-23dc-4177-b3d5-cf9b61347ccb.png](#)
[you_c5569e06-2aac-451e-94b1-07707458460e.png](#)
[county_news_62f65719-1553-4875-a002-735233338cec.png](#)
[FY 25 1st Qtr Report Oct Nov Dec Infrastructure.xlsx](#)

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

Please see revised report.

Thank you!

Diane

From: Gina Peebles <gpeebles@alachuacounty.us>
Sent: Wednesday, May 14, 2025 3:03 PM
To: Diane Wilson <dwilson@highsprings.gov>
Cc: Jeremy Marshall <jmarshall@highsprings.gov>
Subject: ISOB 1st Qtr Infrastructure Report Update/Clarification

At Monday evening's Infrastructure Surtax Oversight Board (ISOB) meeting, they tabled your 1st Qtr Infrastructure Report because it shows \$637.38 in expenses in the top summary area, but "no expenses this quarter" in the detail area.



Infrastructure					
FY 2025 1st Qtr Expenditures Report (Oct. 1, 2024 - Dec. 31, 2024)					
High Springs					
		Cash on Hand (2023 Surtax Ending Balance):		\$ 674,114.85	
				2023 Surtax Ending Q4 Balance	\$ 561,663.19
				Plus 2023 Surtax Q1 Revenue:	\$ 113,089.04
				Plus 2023 Interest Q1:	\$ -
				Less 2023 Surtax Q1 Expenditures:	\$ 637.38
				2023 Surtax Ending Balance:	\$ 674,114.85
Surtax Expense	Capital / Operating	Where Used	Amount Expended	Description of Purchase	
	Capital	no expenses this quarter			

Please update/correct/return the attached by June 13. Thanks and please let me know if you have questions.

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)



PLEASE NOTE: Florida has a very broad public records law (F.S.119).
All e-mails to and from County Officials and County Staff are kept as public records. Your e-mail communications, including your e-mail address, may be disclosed to the public and media at any time.

-- -- -- Florida has a very broad public records law. Most written communication, including e-mail addresses, to or from the City regarding City business are public records available to the public and Media upon request. Your e-mail communication may be subject to public disclosure. -- -- --

Infrastructure						
FY 2025 1st Qtr Expenditures Report (Oct. 1, 2024 - Dec. 31, 2024)						
High Springs						
		Cash on Hand (2023 Surtax Ending Balance):		\$ 674,752.23		
				2023 Surtax Ending Q4 Balance	\$ 561,663.19	
				Plus 2023 Surtax Q1 Revenue:	\$ 113,089.04	
				Plus 2023 Interest Q1:		
				Less 2023 Surtax Q1 Expenditures:		
				2023 Surtax Ending Balance:	\$ 674,752.23	
Surtax Expense	Capital / Operating	Where Used	Amount Expensed	Description of Purchase		
	Capital	no expenses this quarter				
		<i>Subtotal</i>	\$ -			
Anticipated Projects						
Project Title	Estimated Cost	Estimated Completion Date	Notes			



Alachua County Community and Administrative Services

Gina Peebles
Assistant County Manager – Chief of Staff

March 25, 2025

Alachua County Board of County Commissioners
12 SE 1st Street
Gainesville, FL 32601

RE: Response to January 14 Motion on Infrastructure Surtax Revenue Oversight

Dear Honorable Commissioners:

The Infrastructure Surtax Oversight Board (ISOB) convened on March 25 to discuss the directives outlined in your January 14 motion. In response to your requests regarding the accounting, repayment, and oversight of Infrastructure Surtax revenue received by the City of Archer since 2017, we offer the following recommendations for enhanced monitoring and compliance measures:

Financial Accountability Questionnaire – A standardized questionnaire to be completed by municipalities to assess their financial practices related to surtax funds.

Key questions could include:

- Annual funding received from the 2023 WSPP for each entity in FY23/24, with particular focus on smaller municipalities like Archer.
- Identification of the banks used for WSPP 2023 and 2017 allocations.
- Confirmation of whether municipalities maintain formal segregated bank accounts for WSPP funds.
- Type of accounting software utilized for WSPP fund management.
- Training provided to personnel responsible for managing and accounting for WSPP funds.
- Identification of accounting firms or legal consultants supporting WSPP fund management.
- Auditors engaged for WSPP fund attestations and whether the State Auditor General has reviewed these funds.
- Internal controls implemented by each municipality to ensure compliance with surtax regulations.

Enhanced Audit and Oversight Processes – The Board proposes additional oversight measures, including:

- Requiring municipal auditors to sign attestations confirming the appropriate expenditure of surtax funds.
- Conducting an internal audit by an expert familiar with surtax regulations.
- Organizing educational sessions or charrettes to guide municipalities on proper fund accounting practices.
- Strongly encouraging municipal representatives to attend ISOB meetings for better coordination and compliance awareness.
- Requesting detailed information from existing audits to assess financial stewardship.
- Implementing compliance or program audits to ensure adherence to statutory requirements.
- Reconciling beginning and ending balances to verify fund integrity.

As a reminder, the Infrastructure Surtax Oversight Board serves in an advisory capacity and is not responsible for the direct accounting practices of the municipalities or the County.

We appreciate your continued commitment to financial accountability and transparency and look forward to your feedback on these recommendations.

Sincerely,



Eric Drummond, Chair
Infrastructure Surtax Oversight Board

cc: Infrastructure Surtax Oversight Board
Patrice Boyes, Outside Counsel

Financial Accountability Questionnaire

Municipal Reporting for Infrastructure Surtax Fund Oversight

Purpose:

This questionnaire is intended to evaluate the financial management, oversight, and accountability practices related to infrastructure surtax funds received under the 2023 and 2017 programs. Please provide accurate and complete responses to promote transparency and ensure compliance with statutory requirements.

Section A: Funding and Banking Information

1. Annual Funding Received:

- What was the total amount of 2023 surtax funding your jurisdiction received in FY23/24 (Oct. 1, 2023 – Sep. 30, 2024)?
 - \$ _____ WSPP
 - \$ _____ Infrastructure

2. Banking Information:

- Please identify the financial institution(s) used for depositing Infrastructure Surtax funds:
 - Institution Name(s): _____

3. Segregated Accounts:

- Does your municipality maintain separate, dedicated bank accounts for Infrastructure Surtax funds?
 - ☐ Yes ☐ No
- If no, please explain how these funds are segregated to ensure they are only invested for allowable projects :

Section B: Fund Management and Software

4. Accounting Software:

- What accounting system or software is used for managing Infrastructure Surtax funds?
 - Software Name: _____
- Is the system regularly updated and backed up?
 - ☐ Yes ☐ No

5. Personnel Training:

- Have staff responsible for Infrastructure Surtax fund management received formal training?
 - ☐ Yes ☐ No
- If yes, please describe the nature of the training (e.g., frequency, provider, content):

Section C: Professional Support and Oversight

6. External Support:

- Are any accounting firms or legal consultants currently engaged to assist with Infrastructure Surtax fund management?
 - ☐ Yes ☐ No
- If yes, please identify:
 - Name(s) and Role(s):

7. Audit Oversight:

- Has your municipality undergone a financial audit specific to Infrastructure Surtax funds in FY23/24?
 - ☐ Yes ☐ No

- Name of auditing firm: _____
 - Has the Office of the State Auditor General reviewed your Infrastructure Surtax fund activities?
 - ☐ Yes ☐ No
 - If yes, provide date(s) and findings if available:

-

Section D: Internal Controls and Compliance

8. Internal Controls:

- Please describe internal control procedures in place to ensure compliance with surtax-related financial regulations (e.g., approval workflows, segregation of duties, reconciliations):

9. Compliance Monitoring:

- How frequently are compliance checks or internal audits performed for Infrastructure Surtax funds?
 - ☐ Monthly ☐ Quarterly ☐ Annually ☐ As Needed ☐ Never

10. Additional Comments:

- Use this space to provide any additional information or context regarding your municipality's management of Infrastructure Surtax funds:

11. What additional assistance do you think might assist you with managing these highly restrictive funds?

Signature: _____

Printed name: _____

City/County: _____

Title: _____

Date: _____

Daytime phone number: _____

Email address: _____

Member Attendance Report

Infrastructure Surtax Citizen Oversight Board

Alachua County	Apr 29, 2024	Jul 22, 2024	Nov 19, 2024	Feb. 25, 2025	Mar. 24, 2025	May 12, 2025
Jill Cunningham	P	P	P	P	P	P
Eric Drummond	P	P	P	A	P	P
Steve Howard	P	A	P	P	A	P
Jack Kulas	P	P	P	P	P	P
Nancy Wilkinson (alternate)	P	P	P	P	P	P
City of Gainesville						
Makyla Mafi	P	P	A	P	A	P
David Ruiz	P	P	P	P	P	P
Mary Lou Hildreth		P	A	P	A	P
Small Cities (not Gainesville)						
Ross Ambrose	P	P	P	P	P	P
Vacant (alternate)						