

# 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**
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5. **Consent Agenda**
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  - 5.2 **Accept 2nd Qtr. (Jan, Feb, Mar, 2025) Infrastructure Expenditures for Alachua, Hawthorne, High Springs, LaCrosse, and Micanopy**
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  - 6.3 **Archer**
  - 6.4 **Gainesville**
  - 6.5 **Hawthorne**
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  - 6.7 **LaCrosse**
  - 6.8 **Micanopy**
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## **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.

Wild Spaces Public Places						
FY 2025 2nd Qtr Expenditures Report (Jan. 1, 2025 - Mar. 31, 2025)						
Alachua County						
		<b>Cash on Hand</b> (2017 + 2023 Surtax Ending Balance):		<b>\$ 47,958,881.67</b>		
<b>2017 Surtax Ending Q1 Balance</b>		<b>\$ 20,666,504.54</b>		<b>2023 Surtax Ending Q1 Balance</b>		<b>\$ 21,789,793.48</b>
<b>Less 2017 Surtax Q2 Expenditures:</b>		<b>\$ (1,745,571.10)</b>		<b>Plus 2023 Surtax Q2 Revenue:</b>		<b>\$ 4,170,802.90</b>
<b>Plus 2017 Interest Q2:</b>		<b>\$ 260,181.85</b>		<b>Plus 2023 Interest Q2:</b>		<b>\$ 263,368.58</b>
<b>2017 Surtax Ending Balance:</b>		<b>\$ 22,672,257.49</b>		<b>Less 2023 Surtax Q2 Expenditures:</b>		<b>\$ 937,340.78</b>
				<b>2023 Surtax Ending Balance:</b>		<b>\$ 25,286,624.18</b>
Surtax Expense	Capital / Operating	Where Used	Amount Expensed	Description of Purchase		
<i>2017 Surtax Expense</i>	Operating	<b>Land Acquisition - Negotiation and Due Diligence:</b> Austin Cary - Inmon, program-level negotiator services	\$ 38,289.00	Professional services for land acquisition due diligence process: Title search, Appraisal, Phase 1 Environmental Assessments, Boundary Surveys, Baseline Documentation Reports for Conservation Easements, Land Acquisition Negotiator Services.		
<i>2017 Surtax Expense</i>	Operating	<b>Land Stewardship - Initial Improvements and Operating Supplies:</b> Black Lake Preserve, Lochloosa Slough Preserve, Phifer Flatwoods Preserve, Buck Bay Flatwoods Preserve, Bee Tree Creek Preserve	\$ 158,838.25	Initial site improvements on WSPP-acquired properties (e.g. fireline establishment and maintenance, service road improvements, culverts, wildfire fuel reduction, invasive plant management, reforestation, solid waste removal, reforestation, recreational master planning, trail establishment and maintenance, fence repair and installation, preserve stewardship equipment, etc.).		



		<b>Land Acquisition -</b> Reimbursement of portion of land acquisition costs for Lochloosa Slough - Fox Pen Connector acquisition.		Alachua County was awarded a North American Wetlands Conservation Act grant award, in partnership with Alachua Conservation Trust, for land acquisition reimbursement. The grant was a multi-year project, and reimbursement of \$2 million toward the county acquisition costs on the Lochloosa Slough - Fox Pen Connector property occurred during this quarter.
2017 Surtax Expense	Operating		\$ (2,000,000.00)	
2017 Surtax Expense	Operating	<b>Cuscowilla</b>	\$ (270.00)	Credit for a cancelled American Camp Association conference that was
2017 Surtax Expense	Capital	<b>Jonesville Park</b>	\$ 3,033.08	Vets Park Recreation Improvements, including stormwater
2017 Surtax Expense	Operating	<b>Cuscowilla</b>	\$ 54,538.57	Cuscowilla Operating Expenses including, but not limited to, water
		<b>Subtotal</b>	<b>\$ (1,745,571.10)</b>	
		<b>Land Acquisition - Due Diligence:</b> Watermelon Pond (Biro, Johnson, Eichhorn), Santa Fe River (Block), Lake Santa Fe (Tyrone), East Newnan's Lake (Putz), Lake Forest Creek (K Squared Holdings),		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.
2023 Surtax Expense	Operating		\$ 84,026.03	
		<b>Land Stewardship - Initial Improvements and Operating Supplies:</b> Santa Fe River Preserve, Watermelon Pond Preserve		Initial site improvements on WSPP-acquired properties (e.g. 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	Operating		\$ 54,529.61	
2023 Surtax Expense	Capital	<b>Land Conservation Facility</b>	\$ 42,670.87	Professional Services for Land Conservation Facility - Planning and Permitting Phase.
		<b>Land Acquisition:</b> Watermelon Pond - Dumford		
2023 Surtax Expense	Capital		\$ 1,000.00	Option Payment for Watermelon Pond - Dumford option contract.

<i>2023 Surtax Expense</i>	Capital	<b>Land Acquisition:</b> Watermelon Pond - Johnson	\$ 1,000.00	Option Payment for Watermelon Pond - Johnson option contract.
<i>2023 Surtax Expense</i>	Capital	<b>Land Acquisition:</b> Watermelon Pond - Eichhorn	\$ 1,000.00	Option Payment for Watermelon Pond - Eichhorn option contract.

Wild Spaces Public Places						
FY 2025 2nd Qtr Expenditures Report (Jan. 1, 2025 - Mar. 31, 2025)						
Alachua						
		<b>Cash on Hand</b> (2017 + 2023 Surtax Ending Balance):		<b>\$175,078.11</b>		
<b>2017 Surtax Ending Q1 Balance</b>		<b>\$-</b>		<b>2023 Surtax Ending Q1 Balance</b>		<b>\$265,974.83</b>
<b>Less 2017 Surtax Q2 Expenditures:</b>				<b>Plus 2023 Surtax Q2 Revenue:</b>		<b>\$197,379.79</b>
<b>Plus 2017 Interest Q2:</b>				<b>Plus 2023 Interest Q2:</b>		<b>\$852.15</b>
<b>2017 Surtax Ending Balance:</b>		<b>\$-</b>		<b>Less 2023 Surtax Q2 Expenditures:</b>		<b>\$289,128.66</b>
				<b>2023 Surtax Ending Balance:</b>		<b>\$175,078.11</b>
<b>Surtax Expense</b>	<b>Capital / Operating</b>	<b>Where Used</b>	<b>Amount Expensed</b>	<b>Description of</b>		
<i>2023 Surtax Expense</i>	Capital	HBRC Skate Park	\$229,702.46	Skate Park Renovation		
<i>2023 Surtax Expense</i>	Capital	HBRC Skate Park	\$13,500.00	Skate Park Fencing		
<i>2023 Surtax Expense</i>	Capital	HBRC WS Field	\$14,600.00	World Series Field Berm Construction Fill Dirt		
<i>2023 Surtax Expense</i>	Capital	HBRC WS Field	\$9,000.00	World Series Field Berm Construction Fill Dirt		
<i>2023 Surtax Expense</i>	Operating	Criswell/Lewis Parks	\$9,000.00	Annual Fee for Security Cameras		
<i>2023 Surtax Expense</i>	Operating	Legacy Park	\$3,999.20	Fuji Roll-Out Mats for Gym		
<i>2023 Surtax Expense</i>	Operating	<i>Legacy Park</i>	\$9,327.00	Disc Golf Baskets and Hole Number Plates		
Anticipated Projects						
<b>Project Title</b>	<b>Estimated Cost</b>	<b>Estimated Completion Date</b>	<b>Notes</b>			
Sunshades	\$ 35,000	TBD	Upgrades for safety and protection			
Fencing/Backstops	\$ 65,000	TBD	Reshaping fields with backstop kneewall			
Teepee Netting	\$ 30,000	TBD	Enhanced netting - safety			

PA System	\$ 15,000	TBD	Tournament/Event/activities		
Field Lining Robot	\$ 17,700	TBD	Field Lining Robot Implementation /Yearly Subscription		

Wild Spaces Public Places						
FY 2025 2nd Qtr Expenditures Report (Jan. 1, 2025 - Mar. 31, 2025)						
Archer						
		Cash on Hand (2017 + 2023 Surtax Ending Balance):		\$ -		
2017 Surtax Ending Q3 Balance				2023 Surtax Ending Q3 Balance		
Less 2017 Surtax Q1 Expenditures:				Plus 2023 Surtax Q1 Revenue:		
Plus 2017 Interest Q1:				Plus 2023 Interest Q1:		
2017 Surtax Ending Balance:		\$ -		Less 2023 Surtax Q1 Expenditures:		
				2023 Surtax Ending Balance:		\$ -
Surtax Expense	Capital / Operating	Where Used	Amount Expensed	Description of Purchase		
Anticipated Projects						
Project Title	Estimated Cost	Estimated Completion Date	Notes			

Wild Spaces Public Places						
FY 2025 2nd Qtr Expenditures Report (Jan. 1, 2025 - Mar. 31, 2025)						
Gainesville						
		<b>Cash on Hand</b> (2017 + 2023 Surtax Ending Balance):		<b>\$31,336,298.91</b>		
<b>2017 Surtax Ending Q3 Balance</b>		<b>\$12,003,498.30</b>		<b>2023 Surtax Ending Q3 Balance</b>		<b>\$18,130,553.20</b>
<b>Less 2017 Surtax Q1 Expenditures:</b>		<b>\$1,436,444.63</b>		<b>Plus 2023 Surtax Q1 Revenue:</b>		<b>\$2,637,537.97</b>
<b>Plus 2017 Interest Q1:</b>		<b>\$171,963.02</b>		<b>Plus 2023 Interest Q1:</b>		<b>\$239,334.95</b>
<b>2017 Surtax Ending Balance:</b>		<b>\$10,739,016.69</b>		<b>Less 2023 Surtax Q1 Expenditures:</b>		<b>\$410,143.90</b>
				<b>2023 Surtax Ending Balance:</b>		<b>\$20,597,282.22</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>	Capital	Abby Wambach Park (previously Forest Park)	\$1,200.00	Access to control field lights remotely		
<i>2017 Surtax Expense</i>	Capital	ADA Improvements: Hidden Gem Park and Hogtown Creek Headwaters Nature Center	\$19,262.24	ADA Improvements: Concrete sidewalk replacement at Hogtown Creek Headwaters Nature Center and a new basketball court at Hidden Gem Park.		
<i>2017 Surtax Expense</i>	Capital	<i>Alfred A. Ring Park</i>	\$141,391.60	Construction of the		
<i>2017 Surtax Expense</i>	Capital	A. Quinn Jones Museum & Cultural Center	\$6,151.00	New track lighting and window blinds		
<i>2017 Surtax Expense</i>	Capital	Citywide Signage	\$1,104.00	Fabrication of new park		
<i>2017 Surtax Expense</i>	Capital	Dwight H. Hunter Pool	\$153,662.27	New pool slide, replacement storage shed for pool equipment, replacement windscreen		

2017 Surtax Expense	Capital	Duval Nature Park	\$179,072.45	Construction of a new playground, paved trail and parking lot.		
2017 Surtax Expense	Capital	Greentree Park	\$19,223.45	Lighting for the		
2017 Surtax Expense	Capital	Fred Cone Park	\$293,550.00	Track resurfacing		
2017 Surtax Expense	Capital	Ironwood Golf Course	\$81.53	Advertisement for the		
2017 Surtax Expense	Capital	Kiwanis Challenge Park	\$171,000.00	Resurfacing of the asphalt track and ADA		
2017 Surtax Expense	Capital	Morningside Nature Center	\$54,627.21	Design services for the master planning of the		
2017 Surtax Expense	Capital	Oakview Park	\$5,670.94	New Schlage door locks		
2017 Surtax Expense	Operating	Operations & Maintenance	\$150,929.48	O&M for improvements at Fred Cone Park, Hogtown Creek Headwaters Nature Park, Oakview Park, Reserve Park, Unity Park, Clarence R. Kelly Community Center, Northside Park and H. Spurgeon Cherry Pool. Utility costs, restroom cleaning, field maintenance, recreation aides at Northside Park, etc.		
2017 Surtax Expense	Capital	Park and Field Lighting	\$107.51	Temporary fire hydrant		
2017 Surtax Expense	Capital	Rosa B. Williams Center	\$3,084.00	New Schlage door locks and keypad lock		
2017 Surtax Expense	Capital	Thelma A. Boltin	\$15,256.00	Scaffolding and design		
2017 Surtax Expense	Capital	Thomas Center, Building A	\$130,834.27	Roof repair above the art gallery		
2017 Surtax Expense	Capital	Tom Petty Park	\$36,942.24	Design services for the pickleball courts.		

2017 Surtax Expense	Capital	Trailheads & Bike Trails	\$53,294.44	Design services for the Sweetwater Recreational Trail.		
2017 Surtax Expense	Capital	Wilhelmina Johnson Center	\$17,181.73	Building assessment to determine what improvements are needed.		
		Subtotal	\$1,436,444.63			
2023 Surtax Expense	Capital	Tom Petty Park (Phase 2)	\$94,369.39	GRU Aid in Construction Costs for a new transformer (\$41,022.06). Design services for the restroom renovation project and permitting fees (site work and building permits).		
2023 Surtax Expense	Capital	Abby Wambach Park (Phase 2)	\$115,893.63	Restroom renovation		
2023 Surtax Expense	Capital	Trailheads & Bike Trails Phase 2 - SW 47th Avenue Trail (SW 40th Blvd to SW 27th St)	\$13,910.05	Design services for the SW 47th Avenue Phase 2 Trail		
2023 Surtax Expense	Capital	Wilhelmina Johnson Center Building Improvements	\$4,650.00	Fence installation on the north side of the playground		
2023 Surtax Expense	Capital	Construction Administration; Payroll, Benefits, Workers' Comp	\$181,320.83	Project management staffing.		
		Subtotal	\$410,143.90			



Anticipated Projects						
Project Title	Estimated Cost	Estimated Completion Date	Notes			

Wild Spaces Public Places						
FY 2025 2nd Qtr Expenditures Report (Jan. 1, 2025 - Mar. 31, 2025)						
Hawthorne						
		Cash on Hand (2017 + 2023 Surtax Ending Balance):		\$ 355,377.15		
2017 Surtax Ending Q3 Balance		\$ 143,346.92		2023 Surtax Ending Q3 Balance		\$ 185,239.10
Less 2017 Surtax Q1 Expenditures:				Plus 2023 Surtax Q1 Revenue:		\$ 26,791.13
Plus 2017 Interest Q1:				Plus 2023 Interest Q1:		
2017 Surtax Ending Balance:		\$ 143,346.92		Less 2023 Surtax Q1 Expenditures:		
				2023 Surtax Ending Balance:		\$ 212,030.23
Surtax Expense	Capital / Operating	Where Used	Amount Expensed	Description of Purchase		
Anticipated Projects						
Project Title	Estimated Cost	Estimated Completion Date	Notes			

Wild Spaces Public Places						
FY 2025 2nd Qtr Expenditures Report (Jan. 1, 2025 - Mar. 31, 2025)						
High Springs						
		Cash on Hand (2017 + 2023 Surtax Ending Balance):		\$ 381,763.66		
2017 Surtax Ending Q3 Balance		\$ -		2023 Surtax Ending Q3 Balance		\$ 273,666.37
Less 2017 Surtax Q1 Expenditures:				Plus 2023 Surtax Q1 Revenue:		\$ 111,965.04
Plus 2017 Interest Q1:				Plus 2023 Interest Q1:		
2017 Surtax Ending Balance:		\$ -		Less 2023 Surtax Q1 Expenditures:		\$ 3,867.75
				2023 Surtax Ending Balance:		\$ 381,763.66
Surtax Expense	Capital / Operating	Where Used	Amount Expensed	Description of Purchase		
	Capital	City Wide	\$3,867.75		GAI Consultants - Parks Master Plan	
Anticipated Projects						
Project Title	Estimated Cost	Estimated Completion Date	Notes			
Sports Complex						
Construct multipurpose fields and park						
Fields and irrigation	\$160,000					
Restrooms	tbd		gathering estimates			
Purchase dedicated mower for multipurpose fields	tbd					
Install field lighting, bleachers, equipment	tbd					
Estimated total	\$300,000					

Wild Spaces Public Places						
FY 2025 2nd Qtr Expenditures Report (Jan. 1, 2025 - Mar. 31, 2025)						
LaCrosse						
		Cash on Hand (2017 + 2023 Surtax Ending Balance):	\$	52,151.24		
2017 Surtax Ending Q3 Balance	\$	8,535.07		2023 Surtax Ending Q3 Balance	\$	37,913.69
Less 2017 Surtax Q1 Expenditures:				Plus 2023 Surtax Q1 Revenue:	\$	5,680.24
Plus 2017 Interest Q1:				Plus 2023 Interest Q1:	\$	22.24
2017 Surtax Ending Balance:	\$	8,535.07		Less 2023 Surtax Q1 Expenditures:		
				2023 Surtax Ending Balance:	\$	43,616.17
Surtax Expense	Capital / Operating	Where Used	Amount Expensed	Description of Purchase		
	Council elected to reallocate the walking trail expenses where repayment of the internal loan was no longer needed. Because of this, \$8,535.02 is the beginning cash balance for the 2017 surtax, and \$37,913.69 is the cash balance for the 2023 surtax.					
Anticipated Projects						
Project Title	Estimated Cost	Estimated Completion Date	Notes			

Wild Spaces Public Places						
FY 2025 2nd Qtr Expenditures Report (Jan. 1, 2025 - Mar. 31, 2025)						
Micanopy						
		Cash on Hand <sup>(2017</sup> + 2023 Surtax Ending Balance):		\$67,512.00		
2017 Surtax Ending Q3 Balance		\$26,177.00		2023 Surtax Ending Q3 Balance		\$52,811.00
Less 2017 Surtax Q1 Expenditures:		\$23,298.00		Plus 2023 Surtax Q1 Revenue:		\$11,822.00
Plus 2017 Interest Q1:				Plus 2023 Interest Q1:		
2017 Surtax Ending Balance:		\$ 2,879.00		Less 2023 Surtax Q1 Expenditures:		
				2023 Surtax Ending Balance:		\$ 64,633.00
Surtax Expense	Capital / Operating	Where Used	Amount Expensed	Description of		
2017 Surtax Expense	Capital	Firestation Playground	\$ 6,424.00	Playground Equipment		
2017 Surtax Expense	Capital	Firestation Playground	\$ 14,355.00	Wood mulch		
2017 Surtax Expense	Capital	Beulah Franklin Park	\$ 64.00	Gazebo Placement		
2017 Surtax Expense	Capital	Carson Roberts Sports Complex	\$ 2,455.00	Removal of old rubber playground mulch		
Anticipated Projects						
Project Title	Estimated Cost	Estimated Completion Date	Notes			
Micanopy Native American Heritage Preserve (MNAHP) "Annex" upgrades	\$31,000	9/30/2025				
MNAHP - upgrades	\$100,000	9/30/2026	Anticipated funding through FDAP and WSPP			

Ballfield lighting at Sports Complex	\$175,000	9/30/2026	Anticipated funding through FDAP and WSPP			
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Wild Spaces Public Places						
FY 2025 2nd Qtr Expenditures Report (Jan. 1, 2025 - Mar. 31, 2025)						
Newberry						
		Cash on Hand (2017 + 2023 Surtax Ending Balance):	\$	606,654.68		
2017 Surtax Ending Q3 Balance		\$184,887.81		2023 Surtax Ending Q3 Balance		\$821,568.38
Less 2017 Surtax Q1 Expenditures:		\$ -		Plus 2023 Surtax Q1 Revenue:		\$152,366.81
Plus 2017 Interest Q1:		\$949.45		Plus 2023 Interest Q1:		\$1,258.57
2017 Surtax Ending Balance:		\$ 185,837.26		Less 2023 Surtax Q1 Expenditures:		\$554,376.34
				2023 Surtax Ending Balance:		\$420,817.42
Surtax Expense	Capital / Operating	Where Used	Amount Expensed	Description of		
2023 Surtax Expense	Capital	ENSC	\$554,376.34	ENSC Parking Lot and		
Anticipated Projects						
Project Title	Estimated Cost	Estimated Completion Date	Notes			
New Gym	\$6m	12/1/2025	On hold pending negotiations			
Multipurpose Fields	\$900k	12/1/2025	On hold pending negotiations			
Champions Park	\$2m	Unk				

Wild Spaces Public Places						
FY 2025 2nd Qtr Expenditures Report (Jan. 1, 2025 - Mar. 31, 2025)						
Waldo						
		Cash on Hand (2017 + 2023 Surtax Ending Balance):		\$ 307,310.87		
2017 Surtax Ending Q4 Balance		\$ 168,273.53		2023 Surtax Ending Q4 Balance	\$ 122,874.71	
Less 2017 Surtax Q1 Expenditures:				Plus 2023 Surtax Q1 Revenue:	\$ 16,162.63	
Plus 2017 Interest Q1:				Plus 2023 Interest Q1:		
2017 Surtax Ending Balance:		\$ 168,273.53		Less 2023 Surtax Q1 Expenditures:		
				2023 Surtax Ending Balance:	\$ 139,037.34	
Surtax Expense	Capital / Operating	Where Used	Amount Expensed	Description of Purchase		
Anticipated Projects						
Project Title	Estimated Cost	Estimated Completion Date	Notes			



2017 Surtax Expense  
2023 Surtax Expense

Capital  
Operating

Infrastructure						
FY 2025 2nd Qtr Expenditures Report (Jan. 1, 2025 - Mar. 31, 2025)						
Alachua County						
		<b>Cash on Hand</b> (2023 Surtax Ending Balance):		<b>\$30,113,528.36</b>		
				<b>2023 Surtax Ending Q4 Balance</b>		<b>\$27,188,612.95</b>
<b>Housing (30%) Available Balance</b>		<b>\$10,475,057.75</b>		<b>Plus 2023 Surtax Q1 Revenue:</b>		<b>\$4,170,802.92</b>
<b>Roads (70%) Available Balance</b>		<b>\$19,638,470.61</b>		<b>Plus 2023 Interest Q1:</b>		<b>\$327,296.36</b>
<b>Total should match Cash on Hand</b>		<b>\$30,113,528.36</b>		<b>Less 2023 Surtax Q1 Expenditures:</b>		<b>\$1,573,183.87</b>
				<b>2023 Surtax Ending Balance:</b>		<b>\$30,113,528.36</b>
<b>Surtax Expense</b>	<b>Capital / Operating</b>	<b>Where Used</b>	<b>Amount Expensed</b>	<b>Description of</b>		
Infrastructure Surtax	Personal Services	N/A	\$16,824.57	CSS - Housing - Kevin Lynn & Ralston Reodica salary/fringe		
Infrastructure Surtax	Personal Services	To Be Allocated To Specific Projects worked on in future quarters	\$72,649.89	PW - Road Projects - Paul Blasco, Stuart Cullen, and John Morris salary/fringe		
Infrastructure Surtax	Operating	To Be Allocated To Specific Projects worked on in future quarters	\$1,847.60	PW - Road Projects - Paul Blasco & Stuart Cullen Operating Supplies and Training		
Infrastructure Surtax	Capital	To Be Allocated To Specific Projects worked on in future quarters	\$40,557.00	PW -Road Projects - Vehicles for Project Management		
Infrastructure Surtax	Capital	SW 20 AVE	\$1,441,304.81	PW-Road Projects - SW 20th Ave Minor Rehab from Hogtown Creek to SR121		
		Subtotal	\$1,573,183.87			

Anticipated Projects						
Project Title	Estimated Cost	Estimated Completion Date	Notes			
Economic Development - Workforce Housing Staff	\$100,000	Annual staffing	Housing Strategic Development Coordinator			
Economic Development - Workforce Housing Consultant	\$20,000	Aug-24	Florida Housing Coalition - Community Land Trust			
Idlywild Area Roads (SE 18 ST, SW 19 ST, SW 20 St, and SW 35 Ave)	\$515,582		Final Design QC in progress. Procurement in May			
Celebration Oaks Roads (SE 21 Ln, SE 22 Pl, SE 30 Dr, and SE 30 St)	\$114,982		PO in process, Construction to start FY 3rd Quarter			
Kincaid Area Roads (SE 19 Ave, SE 20 Ave, SE 32 ST, and SE 32 Terr)	\$422,104		Final Design QC in progress. Procurement in May			
SW 20 Avenue Rehab – Minor Rehab	\$1,878,523		Construction Complete, Final Paperwork in Progress			
NE1 St/CR2082/CR234 Major PP Maint Office to US441	\$5,922,472		Construction to begin in April/May.			

Pinewoods Area Roads (NW 46 Ter, NW 55 St, NW 19 Pl, NW 22 Pl, NW 56 Ter, NW 57 Ter, NW 58 Ter )	\$718,367		PO in process, Construction to start FY 3rd Quarter			
Arredondo Area Roads (SW 49 Pl, SW 63 Ct, SW 64 St, SW 65 Ct, SW 66 St, SW 52 Ave, SW 53 Ave, SW 51 Ave, SW 54 Ave, SW 55 Pl, SW 67 St, SW 67 Ter, SW 68 St, SW 69 St, SW 70 Ter, and SW 69 Ter)	\$738,799		PO issuance in process			
NE CR 1471 (US 301 to Bradford County Line)	\$8,031,834		Design initiated.			
Orange Heights Area Roads (NE 172 Terr, NE 70 Ave, NE 71 Pl, NE 72 Pl)	\$492,917		Design in progress.QC in April.			
Lake Ridge Area Roads (NE 2 Ave, NE 3 Pl, NE 4 Pl, NE 47 Terr, NE 48 St, NE 48 Ter, NE 50 Terr)	\$231,010		Design in progress.QC in April.			
Lake Forest Farms Area (NE 1 Ave, NE 4 Rd, NE 45 Terr, NE 46 St, NE 46 Terr)	\$220,369		Design in progress.QC in April.			
NE/NW 156 Avenue Minor Rehab	\$3,801,845		Final Design QC in progress. Procurement in May			
NW 76 Drive / West University Avenue Sidewalk	\$333,946		Design initiated. Survey in progress.			



Infrastructure						
FY 2025 2nd Qtr Expenditures Report (Jan. 1, 2025 - Mar. 31, 2025)						
Alachua						
		Cash on Hand (2023 Surtax Ending Ba		\$1,623,107.03		
				2023 Surtax Ending Q1 Balance		\$1,419,918.72
				Plus 2023 Surtax Q2 Revenue:		\$197,379.76
				Plus 2023 Interest Q2:		\$5,808.55
				Less 2023 Surtax Q2 Expenditures:		\$-
				2023 Surtax Ending Balance:		\$1,623,107.03
Surtax Expense	Capital / Operating	Where Used	Amount Expensed	Description of		
		Subtotal	\$-			
Anticipated Projects						
Project Title	Estimated Cost	Estimated Completion Date	Notes			
Community Center Building (HCC)	TBD	TBD	Design/Concept Begun			

Infrastructure						
FY 2025 2nd Qtr Expenditures Report (Jan. 1, 2025 - Mar. 31, 2025)						
Archer						
		<b>Cash on Hand</b> (2023 Surtax Ending Balance):				
				<b>2023 Surtax Ending Q1 Balance</b>		
				<b>Plus 2023 Surtax Q2 Revenue:</b>		
				<b>Plus 2023 Interest Q2:</b>		
				<b>Less 2023 Surtax Q2 Expenditures:</b>		\$ -
				<b>2023 Surtax Ending Balance:</b>		\$ -
<b>Surtax Expense</b>	<b>Capital / Operating</b>	<b>Where Used</b>	<b>Amount Expensed</b>	<b>Description of Purchase</b>		
		<i>Subtotal</i>	\$ -			
Anticipated Projects						
<b>Project Title</b>	<b>Estimated Cost</b>	<b>Estimated Completion Date</b>	<b>Notes</b>			

Infrastructure						
FY 2025 2nd Qtr Expenditures Report (Jan. 1, 2025 - Mar. 31, 2025)						
Gainesville						
		<b>Cash on Hand</b> (2023		<b>\$ 19,139,889.34</b>		
				<b>2023 Surtax Ending Q1 Balance</b>		<b>\$ 16,718,751.07</b>
				<b>Plus 2023 Surtax Q2 Revenue:</b>		<b>\$ 2,637,828.91</b>
				<b>Plus 2023 Interest Q2:</b>		<b>\$ 203,468.51</b>
				<b>Less 2023 Surtax Q2 Expenditures:</b>		\$ 420,159.15
				<b>2023 Surtax Ending Balance:</b>		<b>\$ 19,139,889.34</b>
				*Note the beginning balance amount was adjusted to match the beginning balance of cash per audited		
<b>Surtax Expense</b>	<b>Capital / Operating</b>	<b>Where Used</b>	<b>Amount Expensed</b>	<b>Description of Purchase</b>		
2023 Surtax Expense	Capital	PROGRAM-3-508 Infrastructure Administration	\$ 67,734.05	Payroll		
2023 Surtax Expense	Capital	PRJ-000706 GFR Administration/Headq uarters	\$ 200,000.71			
2023 Surtax Expense	Capital	PRJ-000709 NE 9th Street-University Ave to NE 23rd Ave	\$ 5,822.56			
2023 Surtax Expense	Capital	PRJ-000711 Southwest Public Safety Center/Fire Station #9	\$ 76,785.60			
2023 Surtax Expense	Capital	PRJ-000713 GPD Property and Evidence Bldg	\$ 16,289.38			
2023 Surtax Expense	Capital	PRJ-000714 Public Works Hurricane Hardened Building	\$ 53,526.85			
		<i>Subtotal</i>	\$ 420,159.15			
Anticipated Projects						



Project Title	Estimated Cost	Estimated Completion Date	Notes			
PRJ-000706 GFR Administration/Headquarters	\$ 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			

Infrastructure						
FY 2025 2nd Qtr Expenditures Report (Jan. 1, 2025 - Mar. 31, 2025)						
Hawthorne						
		<b>Cash on Hand</b> (2023 Surtax Ending Balance):		<b>\$ 230,344.47</b>		
				<b>2023 Surtax Ending Q1 Balance</b>	<b>\$ 203,553.34</b>	
				<b>Plus 2023 Surtax Q2 Revenue:</b>	<b>\$26,791.13</b>	
				<b>Plus 2023 Interest Q2:</b>		
				<b>Less 2023 Surtax Q2 Expenditures:</b>	\$ -	
				<b>2023 Surtax Ending Balance:</b>	<b>\$ 230,344.47</b>	
<b>Surtax Expense</b>	<b>Capital / Operating</b>	<b>Where Used</b>	<b>Amount Expensed</b>	<b>Description of Purchase</b>		
		<i>Subtotal</i>	\$ -			
Anticipated Projects						
<b>Project Title</b>	<b>Estimated Cost</b>	<b>Estimated Completion Date</b>	<b>Notes</b>			

Infrastructure						
FY 2025 2nd Qtr Expenditures Report (Jan. 1, 2025 - Mar. 31, 2025)						
High Springs						
		<b>Cash on Hand</b> (2023 Surtax Ending Balance):		<b>\$674,752.44</b>		
				<b>2023 Surtax Ending Q4 Balance</b>	<b>\$674,752.44</b>	
				<b>Plus 2023 Surtax Q1 Revenue:</b>	<b>\$111,965.04</b>	
				<b>Plus 2023 Interest Q1:</b>	<b>\$-</b>	
				<b>Less 2023 Surtax Q1 Expenditures:</b>	<b>\$-</b>	
				<b>2023 Surtax Ending Balance:</b>	<b>\$786,717.48</b>	
<b>Surtax Expense</b>	<b>Capital / Operating</b>	<b>Where Used</b>	<b>Amount Expensed</b>	<b>Description of</b>		
		no expenditures this quarter				
		<i>Subtotal</i>	\$-			
Anticipated Projects						
<b>Project Title</b>	<b>Estimated Cost</b>	<b>Estimated Completion Date</b>	<b>Notes</b>			

Infrastructure						
FY 2025 2nd Qtr Expenditures Report (Jan. 1, 2025 - Mar. 31, 2025)						
LaCrosse						
		<b>Cash on Hand</b> (2023 Surtax Ending Balance):		<b>\$ 43,616.30</b>		
				<b>2023 Surtax Ending Q4 Balance</b>	<b>\$ 37,913.81</b>	
				<b>Plus 2023 Surtax Q1 Revenue:</b>	<b>\$ 5,680.26</b>	
				<b>Plus 2023 Interest Q1:</b>	<b>\$ 22.23</b>	
				<b>Less 2023 Surtax Q1 Expenditures:</b>	<b>\$ -</b>	
				<b>2023 Surtax Ending Balance:</b>	<b>\$ 43,616.30</b>	
<b>Surtax Expense</b>	<b>Capital / Operating</b>	<b>Where Used</b>	<b>Amount Expensed</b>	<b>Description of Purchase</b>		
		<i>Subtotal</i>	\$ -			
<b>Anticipated Projects</b>						
<b>Project Title</b>	<b>Estimated Cost</b>	<b>Estimated Completion Date</b>	<b>Notes</b>			

Infrastructure						
FY 2025 2nd Qtr Expenditures Report (Jan. 1, 2025 - Mar. 31, 2025)						
Micanopy						
		<b>Cash on Hand</b> (2023 Surtax Ending Balance):		<b>\$ 6,788.00</b>		
				<b>2023 Surtax Ending Q1 Balance</b>	<b>\$ (5,038.00)</b>	
				<b>Plus 2023 Surtax Q2 Revenue:</b>	<b>\$ 11,826.00</b>	
				<b>Plus 2023 Interest Q2:</b>	<b>\$ -</b>	
				<b>Less 2023 Surtax Q2 Expenditures:</b>	<b>\$ -</b>	
				<b>2023 Surtax Ending Balance:</b>	<b>\$ 6,788.00</b>	
<b>Surtax Expense</b>	<b>Capital / Operating</b>	<b>Where Used</b>	<b>Amount Expensed</b>	<b>Description of Purchase</b>		
		<i>Subtotal</i>	\$ -			
Anticipated Projects						
<b>Project Title</b>	<b>Estimated Cost</b>	<b>Estimated Completion Date</b>	<b>Notes</b>			
Water Quality Improvements	1,500.00	9/30/2027	Install filtration system at the water plant to address iron and organics			

Infrastructure						
FY 2025 2nd Qtr Expenditures Report (Jan. 1, 2025 - Mar. 31, 2025)						
Newberry						
		<b>Cash on Hand</b> (2023 Surtax Ending Balance):		<b>\$1,264,487.32</b>		
				<b>2023 Surtax Ending Q1 Balance</b>		<b>\$1,051,629.89</b>
				<b>Plus 2023 Surtax Q2 Revenue:</b>		<b>\$152,366.79</b>
				<b>Plus 2023 Interest Q2:</b>		<b>\$9,920.77</b>
				<b>Donations (NVM)</b>		<b>\$268,284.34</b>
				<b>Less 2023 Surtax Q2 Expenditures:</b>		<b>\$217,714.47</b>
				<b>2023 Surtax Ending Balance:</b>		<b>\$1,264,487.32</b>
<b>Surtax Expense</b>	<b>Capital / Operating</b>	<b>Where Used</b>	<b>Amount Expensed</b>	<b>Description of</b>		
2023 Surtax Expense	Capital	SW 15th Ave	\$2,490.00	Permitting Fees		
2023 Surtax Expense	Capital	SW 15th Ave	\$ 5,577.50	Engineering Fees/Surveying		
2023 Surtax Expense	Capital	Veteran's Memorial	\$ 209,646.97	Construction		
		<i>Subtotal</i>	\$217,714.47			
Anticipated Projects						
<b>Project Title</b>	<b>Estimated Cost</b>	<b>Estimated Completion Date</b>	<b>Notes</b>			
SW 15th Reconstruction	\$2.5m	25-Dec	Construction underway			

Infrastructure						
FY 2025 2nd Qtr Expenditures Report (Jan. 1, 2025 - Mar. 31, 2025)						
Waldo						
		<b>Cash on Hand</b> (2023 Surtax Ending Balance):		<b>\$ 74,423.75</b>		
				<b>2023 Surtax Ending Q1 Balance</b>	<b>\$ 122,874.81</b>	
				<b>Plus 2023 Surtax Q2 Revenue:</b>	<b>\$ 16,162.64</b>	
				<b>Plus 2023 Interest Q2:</b>		
				<b>Less 2023 Surtax Q2 Expenditures:</b>	\$ 64,613.70	
				<b>2023 Surtax Ending Balance:</b>	<b>\$ 74,423.75</b>	
<b>Surtax Expense</b>	<b>Capital / Operating</b>	<b>Where Used</b>	<b>Amount Expensed</b>	<b>Description of Purchase</b>		
<i>2023 Surtax Expense</i>	Capital	Waste Water	\$ 43,113.70	Master Lift Stations Controllor		
<i>2023 Surtax Expense</i>	Capital	Water	\$ 19,200.00	Water Line Extension		
<i>2023 Surtax Expense</i>	Operating	Water	\$ 2,300.00	Repair Water Line Leak		
		<i>Subtotal</i>	\$ 64,613.70			
Anticipated Projects						
<b>Project Title</b>	<b>Estimated Cost</b>	<b>Estimated Completion Date</b>	<b>Notes</b>			

2023 Surtax Expense

Capital  
Operating



**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](#)

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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)



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**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](mailto:gpeebles@alachuacounty.us)>

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

**To:** Anthony Louise <[alouise@alachuacounty.us](mailto:alouise@alachuacounty.us)>; Andi Christman <[achristman@alachuacounty.us](mailto:achristman@alachuacounty.us)>

**Cc:** Jason Maurer <[jmaurer@alachuacounty.us](mailto:jmaurer@alachuacounty.us)>; Jamie Bass <[jbass@alachuacounty.us](mailto: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 2<sup>nd</sup> 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						
		<b>Cash on Hand</b> (2017 + 2023 Surtax Ending Balance):		<b>\$ 42,456,298.02</b>		
<b>2017 Surtax Ending Q4 Balance</b>		<b>\$20,627,012.68</b>		<b>2023 Surtax Ending Q4 Balance</b>		<b>\$21,192,837.24</b>
<b>Less 2017 Surtax Q1 Expenditures:</b>		<b>\$ 56,949.74</b>		<b>Plus 2023 Surtax Q1 Revenue:</b>		<b>\$ 3,094,024.77</b>
<b>Plus 2017 Interest Q1:</b>		<b>\$ 96,441.60</b>		<b>Plus 2023 Interest Q1:</b>		<b>\$ 98,877.88</b>
<b>2017 Surtax Ending Balance:</b>		<b>\$ 20,666,504.54</b>		<b>Less 2023 Surtax Q1 Expenditures:</b>		<b>\$ 2,595,946.41</b>
				<b>2023 Surtax Ending Balance:</b>		<b>\$ 21,789,793.48</b>
Surtax Expense	Capital / Operating	Where Used	Amount Expensed	Description of Purchase		
<i>2017 Surtax Expense</i>	Operating	<b>Land Stewardship - Initial Improvements and Operating Supplies:</b> 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	<b>Land Acquisition -</b> 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		
		<b>Subtotal</b>	<b>\$ 56,949.74</b>			

2023 Surtax Expense	Operating	<b>Land Acquisition - Due Diligence:</b> 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	<b>Land Stewardship - Initial Improvements and Operating Supplies:</b> 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	<b>Land Acquisition:</b> 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	<b>Land Acquisition:</b> 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	<b>Land Acquisition:</b> Watermelon Pond - Biro Property	\$ 1,000.00	Option Payment for Watermelon Pond - Biro Conservation Easement option contract.
2023 Surtax Expense	Capital	<b>Land Acquisition:</b> 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.

Infrastructure						
FY 2025 1st Qtr Expenditures Report (Oct. 1, 2024 - Dec. 31, 2024)						
Alachua County						
		<b>Cash on Hand</b> (2023 Surtax Ending Balance):		<b>\$ 27,188,612.95</b>		
				<b>2023 Surtax Ending Q4 Balance</b>		<b>\$ 24,026,679.46</b>
				<b>Plus 2023 Surtax Q1 Revenue:</b>		<b>\$ 3,094,024.78</b>
				<b>Plus 2023 Interest Q1:</b>		<b>\$ 111,892.41</b>
				<b>Less 2023 Surtax Q1 Expenditures:</b>		<b>\$ 43,983.70</b>
				<b>2023 Surtax Ending Balance:</b>		<b>\$ 27,188,612.95</b>
<b>Surtax Expense</b>	<b>Capital / Operating</b>	<b>Where Used</b>	<b>Amount Expensed</b>	<b>Description of Purchase</b>		
Infrastructure Surtax	Personal Services	N/A	\$ 19,531.49	CSS - Housing - Kevin Lynn & Ralston Reodica salary/fringe		
Infrastructure Surtax	Personal Services	To Be Allocated To Specific Projects worked on in future quarters	\$ 24,120.40	PW - Road Projects - Paul Blasco & Stuart Cullen salary/fringe		
Infrastructure Surtax	Operating	To Be Allocated To Specific Projects worked on in future quarters	\$ 331.81	PW - Road Projects - Paul Blasco & Stuart Cullen Operating Supplies and Training		
		<i>Subtotal</i>	\$ 43,983.70			
<b>Anticipated Projects</b>						
<b>Project Title</b>	<b>Estimated Cost</b>	<b>Estimated Completion Date</b>	<b>Notes</b>			
Economic Development - Workforce Housing Staff	\$100,000.00	Annual staffing	Housing Strategic Development Coordinator			
Economic Development - Workforce Housing Consultant	\$20,000.00	August 31, 2024	Florida Housing Coalition - Community Land Trust			

SW 20 Ave/SW 24 Ave Preservation (Fr SW75th St to Hogtowne Creek)	\$519,921	Construction Complete				
SW24 Ave Minor Rehab (Fr SW122 St to SW 75th St)	\$2,857,429	Construction Complete				
Idlywild Area Roads (SE 18 ST, SW 19 ST, SW 20 St, and SW 35 Ave)	\$515,582	Final Design QC in progress. Procurement in February				
Celebration Oaks Roads (SE 21 Ln, SE 22 Pl, SE 30 Dr, and SE 30 St)	\$114,982	PO in process, Construction to start 1st Quarter				
Kincaid Area Roads (SE 19 Ave, SE 20 Ave, SE 32 ST, and SE 32 Terr)	\$422,104	Final Design QC in progress. Procurement in February				
SW 20 Avenue Rehab – Minor Rehab	\$1,878,523	Construction 90% Complete				
NE1 St/CR2082/CR234 Major PP Maint Office to US441	\$5,922,472	Bid Opening January 29				
Lochloosa Area Roads (SE 162 Ave, SW 163 Ave, SE 165 Ave and SE 207 St)	\$158,386	Construction Complete				
Pinewoods Area Roads (NW 46 Ter, NW 55 St, NW 19 Pl, NW 22 Pl, NW 56 Ter, NW 57 Ter, NW 58 Ter )	\$718,367	Final Design QC in progress. Procurement in February				



Arredondo Area Roads (SW 49 Pl, SW 63 Ct, SW 64 St, SW 65 Ct, SW 66 St, SW 52 Ave, SW 53 Ave, SW 51 Ave, SW 54 Ave, SW 55 Pl, SW 67 St, SW 67 Ter, SW 68 St, SW 69 St, SW 70 Ter, and SW 69 Ter)	\$738,799	Final Design QC in progress. Procurement in February				
Fairbanks Area Roads (NE 73rd Ave, NE 74th Pl, NE 76th Ave, NE 51st Terr, NE 52nd Terr, and NE 53rd Terr)	\$171,399	Construction Complete				
NE CR 1471 (US 301 to Bradford County Line)	\$8,031,834	Design kickoff planned for February				
Orange Heights Area Roads (NE 172 Terr, NE 70 Ave, NE 71 Pl, NE 72 Pl)	\$492,917	Design in progress.QC in February.				
Lake Ridge Area Roads (NE 2 Ave, NE 3 Pl, NE 4 Pl, NE 47 Terr, NE 48 St, NE 48 Ter, NE 50 Terr)	\$231,010	Design in progress.QC in February.				
Lake Forest Farms Area (NE 1 Ave, NE 4 Rd, NE 45 Terr, NE 46 St, NE 46 Terr)	\$220,369	Design in progress.QC in February.				
NE/NW 156 Avenue Minor Rehab	\$3,801,845	Final Design QC in progress. Procurement in February				
NW 76 Drive / West University Avenue Sidewalk	\$333,946	Design kickoff planned for March.				

NW 75 Drive Sidewalk	\$171,635	Design kickoff planned for March.				
NW 76 Boulevard Sidewalk	\$682,780	Design kickoff planned for March/April.				

**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](#)

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Gina:

Please find the attached revised 1<sup>st</sup> 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](mailto:mannpr@cityofgainesville.org)

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**From:** Nguyen, Dennis D <[NguyenDD@cityofgainesville.org](mailto:NguyenDD@cityofgainesville.org)>  
**Sent:** Thursday, June 5, 2025 3:06 PM  
**To:** Mann, Philip R <[mannpr@cityofgainesville.org](mailto:mannpr@cityofgainesville.org)>  
**Cc:** Singleton, Brian M <[SingletonBM@cityofgainesville.org](mailto:SingletonBM@cityofgainesville.org)>; Celpa-Morris, Noemi <[CelpaMorrN1@cityofgainesville.org](mailto: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](mailto:mannpr@cityofgainesville.org)>  
**Sent:** Thursday, June 5, 2025 8:13 AM  
**To:** Nguyen, Dennis D <[nguyendd@cityofgainesville.org](mailto:nguyendd@cityofgainesville.org)>  
**Cc:** Singleton, Brian M <[SingletonBM@cityofgainesville.org](mailto: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](mailto:mannpr@cityofgainesville.org)

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

Dennis:

Can your team please provide the revenue for the 1<sup>st</sup> 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](mailto:mannpr@cityofgainesville.org)

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

At Monday evening's Infrastructure Surtax Oversight Board (ISOB) meeting, they tabled your 1<sup>st</sup> 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						
		<b>Cash on Hand</b> (2023 Surtax Ending Balance):		<b>\$16,718,751.07</b>		
				<b>2023 Surtax Ending Q4 Balance</b>		<b>\$14,353,237.00</b>
				<b>Plus 2023 Surtax Q1 Revenue:</b>		<b>\$2,636,796.13</b>
				<b>Plus 2023 Interest Q1:</b>		<b>\$194,096.92</b>
				<b>Less 2023 Surtax Q1 Expenditures:</b>		<b>\$465,378.98</b>
				<b>2023 Surtax Ending Balance:</b>		<b>\$16,718,751.07</b>
<b>Surtax Expense</b>	<b>Capital / Operating</b>	<b>Where Used</b>	<b>Amount Expensed</b>	<b>Description of</b>		
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						
<b>Project Title</b>	<b>Estimated Cost</b>	<b>Estimated Completion Date</b>	<b>Notes</b>			
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', written over the word 'Sincerely,'.

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](#)

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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 1<sup>st</sup> 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)



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



## ***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 :

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## 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
<b>City of Gainesville</b>						
Makyla Mafi	P	P	A	P	A	P
David Ruiz	P	P	P	P	P	P
Mary Lou Hildreth		P	A	P	A	P
<b>Small Cities (not Gainesville)</b>						
Ross Ambrose	P	P	P	P	P	P
Vacant (alternate)						