

# Infrastructure Surtax Citizen Oversight Board

September 22, 2025

5:30 pm

County Administration Building - Grace Knight Conference Room

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

Pages

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## **Infrastructure Surtax Citizen Oversight Board**

Date: June 30, 2025  
Time: 5:30 pm  
Location: County Administration Building - Grace Knight Conference Room  
12 SE 1 Street, 2nd Floor, Gainesville, FL 32601

### **1. Call to Order**

The meeting was called to order at 5:32 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: David Ruiz

Incorporated Cities (not Gainesville) Members Present: Ross Ambrose and Bonnie Burgess (alternate)

Members Absent: Mary Lou Hildreth (alternate) and Makyla Mafi

Staff Present: Gina Peebles

Other Municipal Staff Present: Betsy Waite

Outside Counsel: Patrice Boyes

### **2. Welcome and Introduction of Small Cities Alternate Member - Bonnie Burgess**

Ms. Burgess was welcomed and introduced.

### **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. The Board requested Archer be reminded that their six-month grace period for submitting quarterly reports will soon expire.

### **4. Approval of Minutes**

David Ruiz made a motion to approve the May 12 minutes as presented; Ross Ambrose second; unanimous approval; motion carried.

### **5. Consent Agenda**

- 5.1 Accept 2nd Qtr. (Jan, Feb, Mar, 2025) Wild Spaces Public Places Expenditures for Hawthorne, LaCrosse, and Waldo**
- 5.2 Accept 2nd Qtr. (Jan, Feb, Mar, 2025) Infrastructure Expenditures for Alachua, Hawthorne, High Springs, LaCrosse, and Micanopy**
- 6. Review of Quarterly Wild Spaces Public Places Municipal / County Expenditures for 2nd Qtr. (Jan, Feb, Mar 2025)**

- 6.1 Alachua County**

Ross Ambrose made a motion to table the quarterly Alachua County report as presented as the 2023 Surtax 2nd Qtr. does not match what was reported; Jack Kulas seconded; unanimous approval; motion carried. The Board discussed whether or not to request grant and other project income/expense on quarterly reports, but determined the role of the Oversight Board was to review surtax expenses only.

- 6.2 Alachua**

The Board questioned why (1) the “World Series Field Berm Construction Fill Dirt” was listed on two lines (\$14,600 and \$9,000 respectively), rather than consolidated (2) if the “Criswell/Lewis Parks” security cameras were purchased/installed with 2023 surtax funds and (3) if the “Fuji Roll-Out Mats for Gym” and “Disc Golf Baskets and Hole Number Plates” have a useful life of five or more years, which if so, they should be coded as “capital” per the surtax state statute.

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

- 6.3 Gainesville**

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

- 6.4 High Springs**

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

- 6.5 Micanopy**

Jill Cunningham made a motion to approve the quarterly Micanopy report as presented; Jack Kulas 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 2nd Qtr. (Jan, Feb, Mar 2025)**

### **7.1 Alachua County**

Ross Ambrose made a motion to approve the quarterly Alachua County report as presented; David Ruiz seconded; unanimous approval; motion carried. The Board requested future reports break down housing and roads revenue, interest, and expenditures as well as include the branding, "Living Spaces and Thriving Places".

### **7.2 Gainesville**

Ross Ambrose made a motion to approve the quarterly Gainesville report as presented; Jill Cunningham seconded; Mr. Ambrose amended his motion to request more detail on "description of purchase;" unanimous approval; motion carried. Future reports should include the branding, "Streets, Stations, and Strong Foundations" as well as a breakdown for housing, if applicable.

### **7.3 Newberry**

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

### **7.4 Waldo**

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

## **8. Old Business**

### **8.1 Alachua County 1st Qtr 2025 Report**

Ross Ambrose made a motion to approve the 1st Qtr. 2025 Alachua County report as presented; David Ruiz seconded; unanimous approval; motion carried.

### **8.2 Gainesville 1st Qtr 2025 Report**

Ross Ambrose made a motion to table this report as the expenses itemized do not match the summary total reported; Jack Kulas seconded; unanimous approval; motion carried.

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

The consensus was to continue to table this report until the Canoe Outpost repayment matter has been resolved.

**8.4 Additional Enhanced Monitoring Suggestions**

The Board discussed adding an additional question on who is responsible for spending authority and to change the tense from present to future. The purpose of the form is as a "Risk Indicator." If responses cause concern, Ms. Boyes suggested they be referred back to the County Commission, and possibly the Auditor General. The questionnaire will be sent at the close of the fiscal year.

**9. New Business**

None.

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

Kali Blount shared concern about the delinquency of the High Springs financial reports.

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

The consensus was to next meet on Monday, Sep. 22, 2025 at 5:30 p.m. in the Grace Knight Conference Room.

**12. Attendance Report**

**13. Adjournment**

The meeting was adjourned at 7:06 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.).		

2017 Surtax Expense	Operating	<b>Land Acquisition -</b> Reimbursement of portion of land acquisition costs for Lochloosa Slough - Fox Pen Connector acquisition.	\$ (2,000,000.00)	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	<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>	
2023 Surtax Expense	Operating	<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),	\$ 84,026.03	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	<b>Land Stewardship - Initial Improvements and Operating Supplies:</b> Santa Fe River Preserve, Watermelon Pond Preserve	\$ 54,529.61	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	Capital	<b>Land Conservation Facility</b>	\$ 42,670.87	Professional Services for Land Conservation Facility - Planning and Permitting Phase.
2023 Surtax Expense	Capital	<b>Land Acquisition:</b> Watermelon Pond - Dumford	\$ 1,000.00	Option Payment for Watermelon Pond - Dumford option contract.
2023 Surtax Expense	Capital	<b>Land Acquisition:</b> Watermelon Pond - Johnson	\$ 1,000.00	Option Payment for Watermelon Pond - Johnson option contract.



2023 Surtax Expense	Capital	<b>Land Acquisition:</b> Watermelon Pond - Eichhorn	\$ 1,000.00	Option Payment for Watermelon Pond - Eichhorn option contract.
2023 Surtax Expense	Capital	<b>Land Acquisition:</b> Watermelon Pond - MPT	\$ 1,000.00	Option Payment for Watermelon Pond - Moore, Purcell Trammell (MPT) option contract.
2023 Surtax Expense	Capital	<b>Land Acquisition:</b> Watermelon Pond - Biro	\$ 368,735.50	Land Acquisition: Watermelon Pond - Biro Property - Acquisition of conservation easement over 96.45 acres of environmentally sensitive lands (including closing costs and closing attorney fees).
2023 Surtax Expense	Capital	<b>Land Acquisition:</b> Watermelon Pond - Johnson	\$ 251,902.25	Land Acquisition: Watermelon Pond - Johnson Property - Acquisition of 30.25 acres of environmentally sensitive lands (including closing costs and closing attorney fees).
2023 Surtax Expense	Operating	<b>Land Acquisition -</b> Reimbursement of Closing Costs buffer for Watermelon Pond - Biro and Watermelon Pond - Howell	\$ (7,330.00)	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.
2023 Surtax Expense	Operating	<b>West End Park</b>	\$ 12,540.39	Personnel Expenses for Parks Maintenance Worker assigned to West
2023 Surtax Expense	Operating	<b>West End Park</b>	\$ 30,627.13	Operating Expenses for West End Park. Includes electrical work, tree and
2023 Surtax Expense	Capital	<b>West End Park</b>	\$ 87,749.00	Capital Expenses for West End Park. Includes land development with
2023 Surtax Expense	Capital	<b>Jonesville Park</b>	\$ 7,175.00	Jonesville Park A&E services provided by Brame Heck Architects
2023 Surtax Expense	Capital	<b>Monteocha Park</b>	\$ 715.00	Monteocha Park A&E services provided by Brame Heck Architects
		<b>Subtotal</b>	<b>\$ 937,340.78</b>	



# Annual Infrastructure Surtax Audit Findings Attestation

I, Robert A. Bonetti (printed name) hereby certify that the  
City of Alachua (name of city, town, or County) FY 24 audit, covering the  
period of Oct. 1, 2023 through September 30, 2024 was completed by an independent auditor and that  
no findings were made with regard to Infrastructure Surtax expenditures.

Robert A. Bonetti Digitally signed by Robert A. Bonetti  
DN: cn=Robert A. Bonetti, o=City of Alachua, ou=FAS  
Director, email=rbonetti@cityofalachua.org, c=US  
Date: 2025.07.02 06:48:08 -04'00

07-02-25

Signature

Date

**From:** [Robert Bonetti](#)  
**To:** [Gina Peebles](#)  
**Cc:** [Damon J. Messina](#); [Tyler Williams](#)  
**Subject:** WSPP - 2nd Quarter Report  
**Date:** Tuesday, July 1, 2025 4:04:22 PM  
**Attachments:** [image001.png](#)  
[FY 25 2nd Qtr Report Jan Feb Mar WSPP.xlsx](#)

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

Good afternoon Gina,

Please accept my revised 2<sup>nd</sup> Quarter Report for WSPP.

In response to your concerns, I submit the following:

- A. The berm construction fill dirt was originally tallied by our ERP system posting date and, instead, should have been a consolidation of 3 invoices;
- B. The security cameras were acquired last fiscal year with 2023 surtax funds;
- C. The Fuji mats had been listed as operating (per our City fiscal policies), however, they have a life which will exceed 5 years; and,
- D. The Disc Golf Baskets had been listed as operating (per our City fiscal policies), however, they have a life which will exceed 5 years.

Thanks for clarifying the reporting of operating versus capital as pertains to the surtax.

Please let me know if you require any additional information.

Regards.



**ROBERT A. BONETTI**

*Finance & Administrative Services Director*

📞 386.418.6165

✉ [rbonetti@cityofalachua.org](mailto:rbonetti@cityofalachua.org)

🌐 [www.cityofalachua.org](http://www.cityofalachua.org)

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 Purchase</b>		
<i>2023 Surtax Expense</i>	Capital	HBRC Skate Park	\$ 229,702.46	Skate Park Renovation and Reconfiguration		
<i>2023 Surtax Expense</i>	Capital	HBRC Skate Park	\$ 13,500.00	Skate Park Fencing		
<i>2023 Surtax Expense</i>	Capital	HBRC WS Field	\$ 23,600.00	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>	Capital	Legacy Park	\$ 3,999.20	Fuji Roll-Out Mats for Gym		
<i>2023 Surtax Expense</i>	Capital	Legacy Park	\$ 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			

**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](#)  
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[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

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**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 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 loop at the end.

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:** [Mann, Philip R](#)  
**To:** [Gina Peebles](#)  
**Cc:** [Singleton, Brian M](#)  
**Subject:** RE: [EXTERNAL] ISOB 1st Qtr Report Update/Clarification  
**Date:** Wednesday, July 2, 2025 9:30:15 AM  
**Attachments:** [image001.png](#)  
[image002.png](#)  
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[image007.png](#)  
[image008.png](#)  
[image009.png](#)  
[image010.png](#)  
[FY 25 1st Qtr Report Oct Nov Dec Infrastructure.xlsx](#)

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Gina:  
Please see the attached.

Let me know if the ISOB needs any additional information.

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:** Tuesday, July 1, 2025 5:10 PM  
**To:** Mann, Philip R <[mannpr@cityofgainesville.org](mailto:mannpr@cityofgainesville.org)>  
**Cc:** Singleton, Brian M <[SingletonBM@cityofgainesville.org](mailto:SingletonBM@cityofgainesville.org)>  
**Subject:** RE: [EXTERNAL] ISOB 1st Qtr Report Update/Clarification

The Oversight Board requested your 1<sup>st</sup> Qtr report be updated as your expenses don't match (noted in red font below). Please update and resend to me for approval at their Sept. 22 meeting. Thanks!

Gainesville				
Cash on Hand (2023 Surtax Ending Balance): \$ 16,718,751.07				
2023 Surtax Ending Q4 Balance \$ 14,353,237.00 Note this amount was adjusted from \$8,897,687.91 to match				
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 Expended	Description of Purchase
2023 Surtax Expense	Capital	PROGRAM-3-508 Infrast	\$ 56,402.00	Payroll
2023 Surtax Expense	Capital	PRJ-000713 GPD	465,378.98	
Subtotal			\$ 521,780.98	
Anticipated Projects				
Project Title	Estimated Cost	Estimated	Notes	
PRJ-000706 GFR			Phase 1 completed	

**From:** Mann, Philip R <[mannpr@cityofgainesville.org](mailto:mannpr@cityofgainesville.org)>  
**Sent:** Thursday, June 5, 2025 3:16 PM  
**To:** Gina Peebles <[gpeebles@alachuacounty.us](mailto:gpeebles@alachuacounty.us)>  
**Cc:** Singleton, Brian M <[SingletonBM@cityofgainesville.org](mailto:SingletonBM@cityofgainesville.org)>  
**Subject:** FW: [EXTERNAL] ISOB 1st Qtr Report Update/Clarification

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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>\$ 16,662,349.07</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>\$ 521,780.98</b>
				<b>2023 Surtax Ending Balance:</b>		<b>\$ 16,662,349.07</b>
Note the Ending Balance amount was adjusted from \$8,897,687.91 to match the beginning balance of cash per audited financial reports.						
Surtax Expense	Capital / Operating	Where Used	Amount Expensed	Description of Purchase		
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	Architectural and engineering fees		
		<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			



**From:** [Mann, Philip R](#)  
**To:** [Gina Peebles](#); [Singleton, Brian M](#)  
**Cc:** [Walkin-Boothe, Neysa E](#); [Mowry, Gail L](#)  
**Subject:** RE: [EXTERNAL] 2nd Qtr Report  
**Date:** Tuesday, July 1, 2025 5:35:11 PM  
**Attachments:** [image001.png](#)  
[image002.png](#)  
[image003.png](#)  
[image004.png](#)  
[image005.png](#)  
[image006.png](#)  
[image007.png](#)  
[FY 25 2nd Qtr Report Jan Feb Mar Infrastructure v3 \(002\).xlsx](#)

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Gina:

Please find attached the revised ISOB 2<sup>nd</sup> Quarter report.

Let me know if you need any additional information.

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:** Tuesday, July 1, 2025 5:17 PM  
**To:** Gina Peebles <[gpeebles@alachuacounty.us](mailto:gpeebles@alachuacounty.us)>; Singleton, Brian M <[SingletonBM@cityofgainesville.org](mailto:SingletonBM@cityofgainesville.org)>  
**Cc:** Walkin-Boothe, Neysa E <[boothene@cityofgainesville.org](mailto:boothene@cityofgainesville.org)>; Mowry, Gail L <[MowryGL@cityofgainesville.org](mailto:MowryGL@cityofgainesville.org)>  
**Subject:** RE: [EXTERNAL] 2nd Qtr Report

Gina:

Yes, we will provide detail on the "Description of Purchase".

On the affordable housing piece, the City Commission opted to set aside 10%. That 10% will be spent in accordance with Ordinance and state statutes.

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:** Tuesday, July 1, 2025 5:04 PM  
**To:** Mann, Philip R <[mannpr@cityofgainesville.org](mailto:mannpr@cityofgainesville.org)>; Singleton, Brian M <[singletonbm@cityofgainesville.org](mailto:singletonbm@cityofgainesville.org)>  
**Subject:** [EXTERNAL] 2nd Qtr Report

At last night's Infrastructure Surtax Oversight Board meeting, they requested more detail on your "description of purchase" on your 2<sup>nd</sup> Qtr. Infrastructure report. For example, "Draw 1 for the xyz Fire Station."

Also, did the City Commission allocate a certain amount dedicated for housing? Betsy thought it was 10%. If so, I will update your report to reflect 10% for housing and 90% for other infrastructure, if applicable.

They next meet on Sept. 22, so please respond/advise by Sept. 12. Thanks for your help 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 2nd Qtr Expenditures Report (Jan. 1, 2025 - Mar. 31, 2025)						
Gainesville						
		<b>Cash on Hand</b> (2023 Surtax Ending Balance):		<b>\$ 19,139,889.34</b>		
				<b>2023 Surtax Ending Q4 Balance</b>		<b>\$ 16,718,751.07</b>
				<b>Plus 2023 Surtax Q1 Revenue:</b>		<b>\$ 2,637,828.91</b>
				<b>Plus 2023 Interest Q1:</b>		<b>\$ 203,468.51</b>
				<b>Less 2023 Surtax Q1 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 financial reports.						
Surtax Expense	Capital / Operating	Where Used	Amount Expensed	Description of Purchase		
2023 Surtax Expense	Capital	PROGRAM-3-508	\$ 67,734.05	Payroll		
2023 Surtax Expense	Capital	PRJ-000706 GFR Administration/Headquarters	\$ 200,000.71	Architectural & Engineering Fees & Land Purchase (\$156,500)		
2023 Surtax Expense	Capital	PRJ-000709 NE 9th Street-University Ave to NE 23rd Ave	\$ 5,822.56	Architectural & Engineering Fees		
2023 Surtax Expense	Capital	PRJ-000711 Southwest Public Safety Center/Fire Station #9	\$ 76,785.60	Architectural & Engineering Fees		
2023 Surtax Expense	Capital	PRJ-000713 GPD Property and Evidence Bldg	\$ 16,289.38	Architectural & Engineering Fees		
2023 Surtax Expense	Capital	PRJ-000714 Public Works Hurricane Hardened Building	\$ 53,526.85	Architectural & Engineering Fees		
		Subtotal	\$ 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			

# Member Attendance Report

## Infrastructure Surtax Citizen Oversight Board

Alachua County	Jul 22, 2024	Nov 19, 2024	Feb. 25, 2025	Mar. 24, 2025	May 12, 2025	Jun 30, 2025
Jill Cunningham	P	P	P	P	P	P
Eric Drummond	P	P	A	P	P	P
Steve Howard	A	P	P	A	P	P
Jack Kulas	P	P	P	P	P	P
Nancy Wilkinson (alternate)	P	P	P	P	P	P
City of Gainesville						
Vacant						
David Ruiz	P	P	P	P	P	P
Vacant (alternate)						
Small Cities (not Gainesville)						
Ross Ambrose	P	P	P	P	P	P
Bonnie Burgess (alternate)						P