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
1.	**Call to Order**	
2.	**Approval of the Regular and Consent Agendas**	
3.	**Approval of Minutes**	1
4.	**Consent Agenda**	
4.1	**Accept 3rd Qtr. (Apr., May, Jun., 2025) Wild Spaces Public Places Expenditures for xxx**	
4.2	**Accept 3rd Qtr. (Apr., May, Jun. 2025) Infrastructure Expenditures for xxx**	
4.3	**Accept 2nd Qtr. (Jan., Feb., Mar., 2025) Wild Spaces Public Places Expenditures for Alachua County**	5
4.4	**Audit Attestations**	8
5.	**Review of Quarterly Wild Spaces Public Places Municipal / County Expenditures for 3rd Qtr. (Apr., May, Jun. 2025)**	
5.1	**Alachua County**	
5.2	**Alachua**	
5.3	**Archer**	
5.4	**Gainesville**	
5.5	**Hawthorne**	
5.6	**High Springs**	
5.7	**LaCrosse**	
5.8	**MIcanopy**	

5.9 Newberry

5.10 Waldo

6. Review of Quarterly Infrastructure Municipal / County Expenditures for 3rd Qtr. (Apr., May, Jun. 2025)

6.1 Alachua County

6.2 Alachua

6.3 Archer

6.4 Gainesville

6.5 Hawthorne

6.6 High Springs

6.7 LaCrosse

6.8 Micanopy

6.9 Newberry

6.10 Waldo

7. Old Business

7.1 Alachua 2nd Qtr 2025 Report 9

7.2 High Springs 2nd, 3rd, and 4th Qtr 2024 and 1st Qtr 2025 Reports 11

7.3 Gainesville 1st and 2nd Qtr 2025 Reports 16

8. New Business

8.1 Pre-Expenditure Review - Alachua County 27

8.2 Housing Uses Memo 34

9. Public Comment (3 Minutes)

10. Date/Time/Location of Next Meeting

11. Attendance Report

12. Adjournment

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				
		Cash on Hand (2017 + 2023 Surtax Ending Balance):	**$ 47,958,881.67**	
2017 Surtax Ending Q1 Balance	**$ 20,666,504.54**		**2023 Surtax Ending Q1 Balance**	**$ 21,789,793.48**
Less 2017 Surtax Q2 Expenditures:	**$ (1,745,571.10)**		**Plus 2023 Surtax Q2 Revenue:**	**$ 4,170,802.90**
Plus 2017 Interest Q2:	**$ 260,181.85**		**Plus 2023 Interest Q2:**	**$ 263,368.58**
2017 Surtax Ending Balance:	**$ 22,672,257.49**		**Less 2023 Surtax Q2 Expenditures:**	**$ 937,340.78**
			2023 Surtax Ending Balance:	**$ 25,286,624.18**

Surtax Expense	Capital / Operating	Where Used	Amount Expensed	Description of Purchase
2017 Surtax Expense	Operating	**Land Acquisition - Negotiation and Due Diligence**: 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.
2017 Surtax Expense	Operating	**Land Stewardship - Initial Improvements and Operating Supplies:** 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	**Land Acquisition -** 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	**Cuscowilla**	$ (270.00)	Credit for a cancelled American Camp Association conference that was
2017 Surtax Expense	Capital	**Jonesville Park**	$ 3,033.08	Vets Park Recreation Improvements, including stormwater
2017 Surtax Expense	Operating	**Cuscowilla**	$ 54,538.57	Cuscowilla Operating Expenses including, but not limited to, water
		Subtotal	**$ (1,745,571.10)**	
2023 Surtax Expense	Operating	**Land Acquisition - Due Diligence:** 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	**Land Stewardship - Initial Improvements and Operating Supplies:** 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	**Land Conservation Facility**	$ 42,670.87	Professional Services for Land Conservation Facility - Planning and Permitting Phase.
2023 Surtax Expense	Capital	**Land Acquisition:** Watermelon Pond - Dumford	$ 1,000.00	Option Payment for Watermelon Pond - Dumford option contract.
2023 Surtax Expense	Capital	**Land Acquisition:** Watermelon Pond - Johnson	$ 1,000.00	Option Payment for Watermelon Pond - Johnson option contract.

2023 Surtax Expense	Capital	**Land Acquisition:** Watermelon Pond - Eichhorn	$ 1,000.00	Option Payment for Watermelon Pond - Eichhorn option contract.
2023 Surtax Expense	Capital	**Land Acquisition:** Watermelon Pond - MPT	$ 1,000.00	Option Payment for Watermelon Pond - Moore, Purcell Trammell (MPT) option contract.
2023 Surtax Expense	Capital	**Land Acquisition:** 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	**Land Acquisition:** 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	**Land Acquisition -** 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	**West End Park**	$ 12,540.39	Personnel Expenses for Parks Maintenance Worker assigned to West
2023 Surtax Expense	Operating	**West End Park**	$ 30,627.13	Operating Expenses for West End Park. Includes electrical work, tree and
2023 Surtax Expense	Capital	**West End Park**	$ 87,749.00	Capital Expenses for West End Park. Includes land development with
2023 Surtax Expense	Capital	**Jonesville Park**	$ 7,175.00	Jonesville Park A&E services provided by Brame Heck Architects
2023 Surtax Expense	Capital	**Monteocha Park**	$ 715.00	Monteocha Park A&E services provided by Brame Heck Architects
		Subtotal	**$ 937,340.78**	

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 08:48:08 -04'00' ______________

Signature

07-02-25 ______________

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

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 2nd 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.

City of ALACHUA
the good life community

ROBERT A. BONETTI
Finance & Administrative Services Director
386.418.6165
rbonetti@cityofalachua.org
www.cityofalachua.org

Wild Spaces Public Places

FY 2025 2nd Qtr Expenditures Report (Jan. 1, 2025 - Mar. 31, 2025)

Alachua

Cash on Hand (2017 + 2023 Surtax Ending Balance): **$ 175,078.11**

2017 Surtax Ending Q1 Balance	**$ -**	**2023 Surtax Ending Q1 Balance**	**$ 265,974.83**
Less 2017 Surtax Q2 Expenditures:		**Plus 2023 Surtax Q2 Revenue:**	**$ 197,379.79**
Plus 2017 Interest Q2:		**Plus 2023 Interest Q2:**	**$ 852.15**
2017 Surtax Ending Balance:	**$ -**	**Less 2023 Surtax Q2 Expenditures:**	**$ 289,128.66**
		2023 Surtax Ending Balance:	**$ 175,078.11**

Surtax Expense	Capital / Operating	Where Used	Amount Expensed	Description of Purchase
2023 Surtax Expense	Capital	HBRC Skate Park	$ 229,702.46	Skate Park Renovation and Reconfiguration
2023 Surtax Expense	Capital	HBRC Skate Park	$ 13,500.00	Skate Park Fencing
2023 Surtax Expense	Capital	HBRC WS Field	$ 23,600.00	World Series Field Berm Construction Fill Dirt
2023 Surtax Expense	Operating	Criswell/Lewis Parks	$ 9,000.00	Annual Fee for Security Cameras
2023 Surtax Expense	Capital	Legacy Park	$ 3,999.20	Fuji Roll-Out Mats for Gym
2023 Surtax Expense	Capital	Legacy Park	$ 9,327.00	Disc Golf Baskets and Hole Number Plates

Anticipated Projects

Project Title	Estimated Cost	Estimated Completion Date	Notes
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 picture3_b83a3c75-d14f-41fe-8ec8-7a9caa87172b.png facebooks_3ba592bc-4ba3-4ab5-9bc6-2aead9843ce5.png x_eeea5be5-5ff9-4f7b-aad6-9f030441699a.png insta_24e91629-23dc-4177-b3d5-cf9b61347ccb.png you_c5569e06-2aac-451e-94b1-07707458460e.png county_news_62f65719-1553-4875-a002-735233338cec.png FY 25 1st Qtr Report Oct Nov Dec Infrastructure.xlsx

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

Please see revised report.
Thank you!
Diane

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

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

Infrastructure
FY 2025 1st Qtr Expenditures Report (Oct. 1, 2024 - Dec. 31, 2024)
High Springs

Cash on Hand (2023 Surtax Ending Balance):	$ 674,114.85
2023 Surtax Ending Q4 Balance	$ 561,663.19
Plus 2023 Surtax Q1 Revenue:	$ 113,089.04
Plus 2023 Interest Q1:	$ -
Less 2023 Surtax Q1 Expenditures:	$ 637.38
2023 Surtax Ending Balance:	$ 674,114.85

Surtax Expense	Capital / Operating	Where Used	Amount Expensed	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)

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

DISCOVER 200 1824 – 2024 | ALACHUA COUNTY BICENTENNIAL

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,

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 image003.png image004.png image005.png image006.png image007.png image008.png image009.png image010.png FY 25 1st Qtr Report Oct Nov Dec Infrastructure.xlsx

Gina:
Please see the attached.

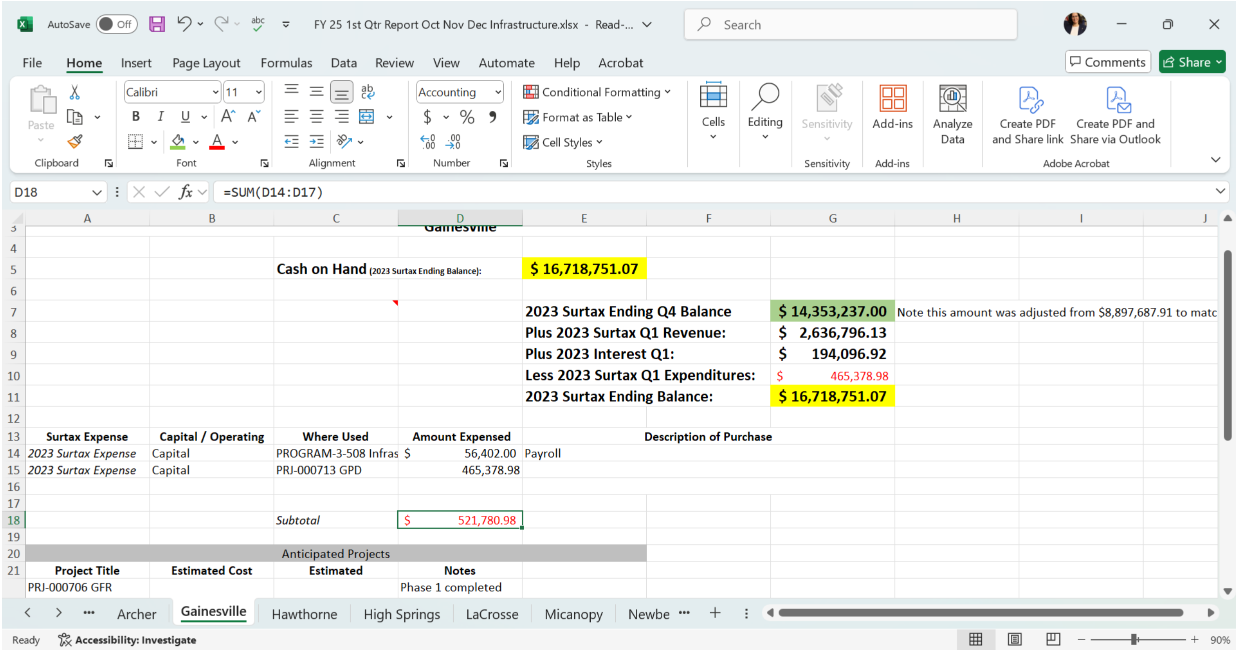
Let me know if the ISOB needs any additional information.

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

From: Gina Peebles <gpeebles@alachuacounty.us>
Sent: Tuesday, July 1, 2025 5:10 PM
To: Mann, Philip R <mannpr@cityofgainesville.org>
Cc: Singleton, Brian M <SingletonBM@cityofgainesville.org>
Subject: RE: [EXTERNAL] ISOB 1st Qtr Report Update/Clarification

The Oversight Board requested your 1st 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!



	A	B	C	D	E	F	G	H
3				Gainesville				
5			Cash on Hand (2023 Surtax Ending Balance):		$ 16,718,751.07			
7					2023 Surtax Ending Q4 Balance		$ 14,353,237.00	Note this amount was adjusted from $8,897,687.91 to matc
8					Plus 2023 Surtax Q1 Revenue:		$ 2,636,796.13	
9					Plus 2023 Interest Q1:		$ 194,096.92	
10					Less 2023 Surtax Q1 Expenditures:		$ 465,378.98	
11					2023 Surtax Ending Balance:		$ 16,718,751.07	
13	Surtax Expense	Capital / Operating	Where Used	Amount Expensed		Description of Purchase		
14	2023 Surtax Expense	Capital	PROGRAM-3-508 Infras	$ 56,402.00	Payroll			
15	2023 Surtax Expense	Capital	PRJ-000713 GPD	465,378.98				
18			Subtotal	$ 521,780.98				
20			Anticipated Projects					
21	Project Title	Estimated Cost	Estimated	Notes				
22	PRJ-000706 GFR			Phase 1 completed				

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

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

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

Let me know if you need anything else.

Phil
Philip R. Mann, P.E. | Special Projects Administrator
City Manager's Office | City of Gainesville
Office 352-334-5010 |
email mannpr@cityofgainesville.org
Note: Under Florida law, e-mail addresses are public records. If you do not want your e-mail address released in response to a public-records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing.

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

Hi Phil,

Sorry for the delay on this.

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

-Dennis

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

Has this been addressed?

Thanks,

Phil

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

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

Dennis:

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

Thanks,

Phil

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

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

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

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

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

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

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

Gina Peebles, CPRP
Assistant County Manager - Chief of Staff
County Manager's Office
12 SE 1st Street • Gainesville • FL • 32601
352-337-6279 (office) • 352-538-8265 (mobile)

DISCOVER 200 1824–2024 ALACHUA COUNTY BICENTENNIAL

Infrastructure						
FY 2025 1st Qtr Expenditures Report (Oct. 1, 2024 - Dec. 31, 2024)						
Gainesville						
		Cash on Hand **(2023 Surtax Ending Balance):**		**$ 16,662,349.07**		
				2023 Surtax Ending Q4 Balance		**$ 14,353,237.00**
				Plus 2023 Surtax Q1 Revenue:		**$ 2,636,796.13**
				Plus 2023 Interest Q1:		**$ 194,096.92**
				Less 2023 Surtax Q1 Expenditures:		**$ 521,780.98**
				2023 Surtax Ending Balance:		**$ 16,662,349.07**
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		
		Subtotal	$ 521,780.98			
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			

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

---

Gina:

Please find attached the revised ISOB 2nd 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

From: Mann, Philip R <mannpr@cityofgainesville.org>
Sent: Tuesday, July 1, 2025 5:17 PM
To: Gina Peebles <gpeebles@alachuacounty.us>; Singleton, Brian M <SingletonBM@cityofgainesville.org>
Cc: Walkin-Boothe, Neysa E <boothene@cityofgainesville.org>; Mowry, Gail L <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

From: Gina Peebles <gpeebles@alachuacounty.us>
Sent: Tuesday, July 1, 2025 5:04 PM
To: Mann, Philip R <mannpr@cityofgainesville.org>; Singleton, Brian M <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 2nd 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)

Infrastructure						
FY 2025 2nd Qtr Expenditures Report (Jan. 1, 2025 - Mar. 31, 2025)						
Gainesville						
		Cash on Hand **(2023 Surtax Ending Balance):**		**$ 19,139,889.34**		
				2023 Surtax Ending Q4 Balance		**$ 16,718,751.07**
				Plus 2023 Surtax Q1 Revenue:		**$ 2,637,828.91**
				Plus 2023 Interest Q1:		**$ 203,468.51**
				Less 2023 Surtax Q1 Expenditures:		$ 420,159.15
				2023 Surtax Ending Balance:		**$ 19,139,889.34**
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			

From: Gina Peebles
Bcc: Andi Christman; Betsy Waite; bonnburg@gmail.com; cheaton@holtzmanvogel.com; Damon Messina; davidjruiz@gmail.com; edcenter@att.net; Eric Drummond (edrummond2000@yahoo.com); gatorjillc@gmail.com; Jack Kulas@hotmail.com; Juan Parada; Nancy Wilkinson (nwilkin21@gmail.com); pboyes@holtzmanvogel.com; Phil Mann; Ross Ambrose (Ross@WestSideStories.com); SingletonBM@cityofgainesville.org ; Stephen Howard (showard36@cox.net); tamararobbinsjm@cox.net
Subject: FW: Black Lake Preserve Update - Road repairs needed badly
Date: Wednesday, July 9, 2025 8:52:49 AM
Attachments: 250x80-solid_1d829c46-8f9d-4188-a3fb-6f9ac2866e6b.png
picture3_b83a3c75-d14f-41fe-8ec8-7a9caa87172b.png
facebooks_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
250x80-solid_1d829c46-8f9d-4188-a3fb-6f9ac2866e6b.png
picture3_b83a3c75-d14f-41fe-8ec8-7a9caa87172b.png
facebooks_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
102323 Meeting Minutes.docx

I am adding this to your Sep. 22 ISOB agenda for a pre-expenditure review. You did approve something similar for the City of Gainesville in October 2023 (minutes attached).

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)

DISCOVER 200 1824–2024 ALACHUA COUNTY BICENTENNIAL

COUNTY NEWS

From: Ken Cornell <kcornell@alachuacounty.us>
Sent: Wednesday, July 9, 2025 8:44 AM
To: lw@clearpassage.com
Cc: Ramon D. Gavarrete <rgavarrete@alachuacounty.us>; mavera@avera.com; Jesse Natwick <jnatwick@alachuacounty.us>; Gina Peebles <gpeebles@alachuacounty.us>; Michele Lieberman <mlieberman@alachuacounty.us>; angelacornell@bosshardtrealty.com
Subject: Re: Black Lake Preserve Update - Road repairs needed badly

Larry

Yesterday during our Board meeting the Commission unanimously requested that the infrastructure oversight board review this request to repave the portion of the road from highway 26 to the park entrance. Typically this tax will not pay for any road infrastructure it only pays for park infrastructure. If this request is “pre approved” as a qualifying use of surtax dollars, then the County’s public works staff can then evaluate the cost of repaving the remainder of the neighborhoods road at the same time which would be the most cost effective way to handle repaving totem pole road.

This potential project would result in a specific benefit to the neighbors who live on this road. While I agree that the taxpayers that live on this road already pay their taxes, the reality of the situation with the counties road infrastructure back log and needs, is that this road does not have enough trips to justify it rising to the level for it to be repaved in the foreseeable future. In fact, this neighborhood road is not in the Counties current work plan for repaving in the next 10 years.

If the neighbors desire for this road to be repaved, it would need to be done as a special improvement district. Again, the most cost-effective time to do this is when public works is performing other work nearby.

I hope this helps clarify things, I'm certainly available to discuss further if you have additional questions.

Best Regards,

Ken

Sent from my iPhone

Ken Cornell
County Commissioner
County Commissioner's Office
12 SE 1st ST • Gainesville • FL • 32601
352-264-6900 (office) • 352-756-8495 (mobile)

DISCOVER 200 1824–2024 ALACHUA COUNTY BICENTENNIAL

On Jul 9, 2025, at 7:46 AM, Larry Wurn <lw@clearpassage.com> wrote:

Thanks Ken and Ramon,
This sounds possible, at least as far as the worst part of the road - before the curve. However the residents pay a LOT in property taxes and do not pose any burden on the school system. Hoping the county can at least extend paving over the worst of the road, before the curve.

Sent from Larry Wurn's iPhone

On Jul 8, 2025, at 8:07 AM, Ken Cornell <kcornell@alachuacounty.us> wrote:

Ramon
If the County could pave the road up to the park entrance, perhaps the neighbors could participate in finishing this pavement project to the end of the road. This would be a short extension. This seems like a perfect opportunity to solve a decade old problem with county/citizen cooperation. I've copied Mark Avera and Larry Wurn on this request and I'm happy to facilitate this process if public works could take an active role as the County approaches the opening of this park. Thanks a bunch!
Ken

Sent from my iPhone

Ken Cornell
County Commissioner
County Commissioner's Office
12 SE 1st ST • Gainesville • FL • 32601

352-264-6900 (office) • 352-756-8495 (mobile)

<250x80-solid_1d829c46-8f9d-4188-a3fb-6f9ac2866e6b.png>

<picture3_b83a3c75-d14f-41fe-8ec8-7a9caa87172b.png>

<facebooks_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>

Begin forwarded message:

From: Jesse Natwick <jnatwick@alachuacounty.us>
Date: July 7, 2025 at 12:00:08 PM EDT
To: lw@clearpassage.com
Cc: Ryan Kennelly <rkennelly@alachuacounty.us>, Ken Cornell <kcornell@alachuacounty.us>, "Ramon D. Gavarrete" <rgavarrete@alachuacounty.us>, Andi Christman <achristman@alachuacounty.us>
Subject: RE: Black Lake Preserve Update - Road repairs needed badly

Hello Larry,

Thank you for the update and bringing this to our attention.
The county Land Conservation program is charged with the acquisition and management of the county conservation lands, including the acquisition of the Black Lake Preserve Property and provision of a public trailhead there in coming months. This program does not manage the county road system, but I have copied the Public Works Director, Ramon Gavarette, to make him aware of this discussion.

Some additional information on the County Road Projects can be found here:
https://alachuacounty.civilspace.io/en/projects/road-projects

Thank you,
Jesse

From: lw@clearpassage.com <lw@clearpassage.com>
Sent: Thursday, July 3, 2025 12:22 PM
To: Jesse Natwick <jnatwick@alachuacounty.us>
Cc: Ryan Kennelly <rkennelly@alachuacounty.us>; Ken Cornell <Kcornell@alachuacounty.us>
Subject: Black Lake Preserve Update - Road repairs needed badly

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

Thank you, Jesse,

With all the county is doing to acquire and maintain this wonderful park area, it would be terrific if they would resurface the entrance road. It's terrible, and has been getting much worse over the years. One of our household workers totally blew out a tire on a pothole in the road. Her chest hit the steering wheel, injuring her badly. While I don't believe she will sue the county she loves, this sort of injury to cars and people is bound to occur more and more often.

Your beautiful acreage deserves a professional entry road. Let us know if any of the residents, Lake Dwellers or others can help inspire the county to do that.

Warm regards,
Larry Wurn

Larry Wurn

6840 NE 225th St.
Melrose, FL 32666
352-339-6606 cell
lw@clearpassage.com

> On Jul 3, 2025, at 10:30 AM, Jesse Natwick <jnatwick@alachuacounty.us> wrote:
>
> Hello,
>
> This is Jesse again from Black Lake Preserve. I just wanted to give you all another update. Obviously, the timber harvest has not happened yet at the preserve. There was a little miscommunication, and it is looking like the timber harvest may not happen until later in the year. That being said, as soon as I get information of a start date I will reach back out to share that info.
> As before, please reach out if you have any questions or concerns.
>
> Thank you,
> Jesse
>
> ---
>
> **From:** Jesse Natwick <jnatwick@alachuacounty.us>
> **Sent:** Monday, April 7, 2025 1:38 PM
> **Cc:** Ryan Kennelly <rkennelly@alachuacounty.us>
> **Subject:** Black Lake Preserve Update
>
> Hello Black Lake Preserve neighbors,
>
> My name is Jesse Natwick, I am the Senior Environmental Specialist who has taken over the management of Black Lake Preserve. I just wanted to reach out and notify you all of upcoming activities. We are planning for a timber harvest in the coming weeks, and once started may take a couple weeks to complete. The timber harvest goal is to reduce the overall density to a more historically natural level, let more light reach the ground to encourage native

plants and wildflowers, and reduce overly thick areas. We will be mostly targeting small to medium, unhealthy, and/or deformed pine trees as well as hardwood species that have moved uphill from wetland edges. Once this is complete, staff will be moving forward with plans to open the site, hopefully by the end of this calendar year.

Attached is a map of the timber harvest area to help give a better picture of where the harvest will be.

Please reach out with any questions or concerns.

Thank you,
Jesse

Jesse Natwick
Senior Environmental Specialist
Environmental Protection Department
14 NE 1st Street • Gainesville • FL • 32601
352-264-6800 (office) • 352-664-8353 (mobile)

<image001.png>

<image002.png>

<image003.png>

<image004.png>

<image005.png>

<image006.png>

<image007.png>

<250x80-solid_1d829c46-8f9d-4188-a3fb-6f9ac2866e6b.png>
<picture3_b83a3c75-d14f-41fe-8ec8-7a9caa87172b.png>
<facebooks_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>

Infrastructure Surtax Citizen Oversight Board

Date:	October 23, 2023
Time:	5:30 pm
Location:	County Administration Building - Grace Knight Conference Room 12 SE 1 Street, 2nd Floor, Gainesville, FL 32601

1. Call to Order

The meeting was called to order at 5:30 p.m.

Alachua County Members Present: Jill Cunningham, Eric Drummond (Vice-Chair), and Steve Howard

City of Gainesville Members Present: David Ruiz (Chair)

Incorporated Cities (not Gainesville) Members Present: N/A

Members Absent: N/A

Staff Present: Gina Peebles

Other Municipal Staff Present: Debbie Leistner, Phil Mann, Andrew Persons, and Betsy Waite

Outside Counsel: Patrice Boyes

2. Approval of the Agenda

Jill Cunningham made a motion to approve the agenda as presented; Steve Howard second; unanimous approval; motion carried.

3. Approval of Minutes

Jill Cunningham made a motion to approve the September 27 minutes as presented; Steve Howard second; unanimous approval; motion carried.

4. Review of Quarterly Wild Spaces Public Places Municipal / County Expenditures for 3rd Qtr. (Apr., May, Jun. 2023)

4.1 High Springs

At our September 25 meeting, the Oversight Board requested more information on the $38,898 in Salary & Benefits of Staff maintaining Parks and clarification for the Old School. The High Springs City Manager provided an email response explaining the Old School is a recreation facility and additional background on their salaries. The consensus of the Oversight Board was to request additional information on the breakdown of salaries (for example, the percentage of General Fund vs. surtax split). This item will be tabled until our January meeting.

5. Opportunities to Enhance Direct Access to Park Facilities for Adjacent Neighborhoods

At our September 25 meeting the consensus of the Oversight Board was for the City of Gainesville to prioritize their list of proposed park access projects with concept plan(s) and a rationale to allow the Oversight Board to visualize their intent. Ms. Leistner presented the City's plans and priority list for nine projects. Mr. Persons stated that Wild Spaces Public Places is the only available funding source to ensure these pedestrian improvements are completed, as there are too many infrastructure projects for them to compete well.

Eric Drummond made a motion that, as a pre-expenditure review, the proposed park interconnection/roadway crossings are apparently eligible with the understanding that they directly connect to a park project and are subject to the selection criteria provided by the City; Jill Cunningham second; unanimous approval; motion carried.

6. Other Business

Ms. Cunningham reported that the gates for Parker are often (if not always) locked. As a City of Gainesville/School Board partnership project, the expectation is that the property is available to the public after school hours. The posted signs provide public hours and she proposed removing the locks altogether. Ms. Waite offered to again follow up.

7. Public Comment

None.

8. Date/Time/Location of Next Meeting

The Oversight Board will meet next on Monday, January 22 at 5:30 p.m. in the Grace Knight Conference Room.

9. Adjournment

The meeting was adjourned at 6:07 p.m.

Alachua County Attorney's Office

Sylvia E. Torres, County Attorney

MEMORANDUM

TO: Charles Chestnut IV, County Commission Chair

FROM: Sylvia Torres, County Attorney

DATE: April 15, 2025 (updated April 24, 2025)

Re: Housing Uses - Local government infrastructure surtax

This Office has received questions related to the potential legal uses of the 2022 Alachua County local government infrastructure surtax for housing. In general, expenditures of surtax revenue must comply with the requirements contained in section 212.055, Fla. Stat., as well as the local criteria outlined in County Ordinance 2022-08, which authorized the referendum on the surtax. This memorandum addresses the legal uses and limitations of the surtax for affordable housing projects and economic development projects, such as workforce housing.

1. Land acquisition for affordable housing (Sec. 212.055(2)(d)1.e., Fla. Stat.)

Section 212.055(2)(d)1.e., Fla. Stat., allows for the purchase of *land* for residential housing projects in which at least 30% of the units are affordable to households whose income do not exceed 120% of the area median income. This land must be owned by a local government or a special district (if the special district enters into an agreement with the local government to provide the housing). The government owner of the land may enter a ground lease with public or private persons/entities for the construction of residential housing projects (for nominal or "other" consideration).

Alachua County Ordinance 2022-08 directed the 2022 referendum for the current surtax (2022 Surtax) and includes the allowable uses of the funds, if approved by the electors. Section 4 (Use of Surtax Proceeds) (b)iii., tracks the statutory requirements for residential housing projects, under section 212.055(2)(d)1.e.: purchase of land, projects with at least 30% affordable units, owned by government, and the option of nominal ground lease for construction. The referendum ballot language states that the surtax could be used to "acquire lands for affordable housing." The maximum amount that can be allocated for this use is 50% of the surtax proceeds. By direction of the Board, only 30% of the maximum 50% of the surtax could be used for this purpose (in other words, 15% of the total surtax).

"Lands" is not defined in Chapter 212, Fla. Stat., but the term "Real property" is defined as: "surface land, improvements thereto, and fixtures…," section 212.02(h), Fla. Stat. This definition seems to indicate that surface land (as opposed to submerged land or improved land) is a subset of real property and is exclusive of improvements and fixtures. Several hypothetical "land" purchases have been presented to this office, including vacant land, land with buildings needing to be demolished, land with buildings that have value, and buildings with value but very low land value. Additionally, the question of use of these section 212.055(2)(d)1.e. funds to cover just the land value of a real estate purchase (with some other funds covering the improvements and fixtures) has been presented to this office. In the absence of other guidance regarding what "land" is, in this context, the best advice is that section 212.055(2)(d)1.e. funds may only be used for the value of land (value of real estate minus value of improvements and fixtures).

For many projects, however, this distinction between land and improvements/fixtures (as well as the requirement for government ownership) may not need to be made, because these projects may also qualify for expenditures under section 212.055(2)(d)3., Fla. Stat., as explained below.

2. Economic development projects (Sec. 212.055(2)(d)3., Fla. Stat.)

Section 212.055(2)(d)3., Fla. Stat., allows for up to 15% of the surtax proceeds to be used for funding "economic development projects having a general public purpose of improving local economies, including the funding of operational costs and incentives related to economic development." Chapter 212, Fla. Stat., does not define "economic development projects," "improving local economies," or "incentives."

Without a definition for "economic development" in Chapter 212, the closest statutory analogue is in section 125.045, Fla. Stat., which addresses County economic development powers. Among the codified legislative findings of this section are the purposes of economic development, the most clearly relevant one of which is "to enhance and preserve purchasing power and employment opportunities for the residents of this state." The statute declares that it is a public purpose to expend public funds for economic development activities including, but not limited to, developing or improving local infrastructure, issuing bonds to finance or refinance the cost of capital projects for industrial or manufacturing plants, leasing or conveying real property, and making grants to private enterprises for the expansion of businesses in the community or the attraction of new businesses to the community. This illustrative list is not a complete list of County powers, nor is that list limiting. The statutes says that the scope of the county economic development powers includes "any powers not specifically prohibited by law" and that those powers should be liberally construed (i.e., broadly interpreted) to carry out the purposes of economic development.

Alachua County Ordinance 2022-08 tracks the permitted uses of section 212.055(2)(d)3., Fla. Stat. A number of the Board's findings in Ordinance 2022-08, which are incorporated into the ordinance as legislative findings, explain that the creation of workforce housing will have a general public purpose of improving the local economy because:

- Insufficient affordable housing limits Florida's economic potential;
- Alachua County has insufficient affordable housing;
- Insufficient housing contributes to increased rental rates;
- Construction and rehabilitation of workforce housing has a stimulative effect on the local economy; and
- Workforce housing can reduce housing costs to affordable levels, thus creating more room in the family budget for local purchases.

According sections 212.055 and 125.045, Fla. Stat., with Ordinance 2022-08, this Office's legal opinion is that 15% of the total surtax can be spent on workforce housing "economic development projects," which could be any project that enhances and preserves the purchasing power and employment opportunities for residents of Alachua County. Projects funded under section 212.055(2)d.3, Fla. Stat., for economic development have fewer limitations on them than "affordable housing" projects under section 212.055(2)(d)1.e, which, as previously addressed, are limited to the purchase of land, ownership by a local government or a special district. While government-owned land for workforce housing could be an economic development project under section 212.055(2)d.3, these surtax funds can also be used for a broader scope of projects, such as to purchase improved property and provide grants to developers to incentivize the development of workforce housing or payments to developers to offset the costs of inclusionary zoning requirements adopted under section 125.01055, Fla. Stat.

The primary limitation for these section 212.055(2)(d)3, Fla. Stat., funds (which does not apply to the land acquisition expenditures under section 212.055(2)(d)1.e.) is that the expenditures must be for workforce housing, as opposed to other "affordable housing" uses (such as housing for elderly or disabled). In its Housing Plan, the County has defined "workforce housing" as 30-120% area median income. Ultimately, each project under this section must be viewed through the lens of whether it creates economic development, under the expansive powers in section 125.045, Fla. Stat.

Should you have any questions, please contact me.

SET

Cc: County Commissioners
Michele Lieberman, County Manager

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