

Infrastructure Surtax Citizen Oversight Board

May 12, 2025

5:30 pm

County Administration Building - County Manager's Training Room

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

Pages

1. Call to Order
2. Election of Chair and Vice Chair
3. Approval of the Regular and Consent Agendas
4. Approval of Minutes 1
5. Consent Agenda
  - 5.1 Accept 1st Qtr. (Oct, Nov, Dec, 2024) Wild Spaces Public Places Expenditures for xxx
  - 5.2 Accept 1st Qtr. (Oct, Nov, Dec, 2024) Infrastructure Expenditures for xxx
6. Review of Quarterly Wild Spaces Public Places Municipal / County Expenditures for 1st Qtr. (Oct, Nov, Dec 2024)
  - 6.1 Alachua County
  - 6.2 Alachua
  - 6.3 Archer
  - 6.4 Gainesville
  - 6.5 Hawthorne
  - 6.6 High Springs
  - 6.7 LaCrosse
  - 6.8 Micanopy
  - 6.9 Newberry
  - 6.10 Waldo

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

7.1 Alachua County

7.2 Alachua

7.3 Archer

7.4 Gainesville

7.5 Hawthorne

7.6 High Springs

7.7 LaCrosse

7.8 Micanopy

7.9 Newberry

7.10 Waldo

**8. Old Business**

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

8.1.1 Alachua County

4

8.1.2 High Springs

11

8.1.3 Newberry

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

8.2.1 High Springs

8.2.2 Newberry

13

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

8.3.1 High Springs

8.4 Enhanced Monitoring Suggestions Update

14

9. **New Business**
10. **Public Comment (3 Minutes)**
11. **Date/Time/Location of Next Meeting**
12. **Attendance Report**
13. **Adjournment**

## **Infrastructure Surtax Citizen Oversight Board**

Date: March 24, 2025  
Time: 5:30 pm  
Location: County Administration Building - Grace Knight Conference Room  
12 SE 1 Street, 2nd Floor, Gainesville, FL 32601

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

The meeting was called to order at 5:31 p.m.

Alachua County Members Present: Jill Cunningham (Vice Chair), Eric Drummond (Chair), Jack Kulas, and Nancy Wilkinson (alternate)

City of Gainesville Members Present: David Ruiz

Incorporated Cities (not Gainesville) Members Present: Ross Ambrose (virtual attendance)

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

Staff Present: Gina Peebles

Other Municipal Staff Present: Betsy Waite

Outside Counsel: Patrice Boyes

### **2. Approval of the Agenda**

David Ruiz made a motion to permit Mr. Ambrose to participate and vote remotely due to extenuating circumstances; Nancy Wilkinson second; unanimous approval; motion carried.

David Ruiz made a motion to approve the Regular and Consent agendas as presented; Nancy Wilkinson second; unanimous approval; motion carried.

### **3. Approval of Minutes**

David Ruiz made a motion to approve the February 24, 2025 minutes as presented; Nancy Wilkinson second; unanimous approval; motion carried.

### **4. Old Business**

#### **4.1 4th Qtr (Jul, Aug, Sep, 2024)**

#### **4.1.1 Alachua County**

County staff provided a memo about the Cuscowilla camp expenses, however, a line item detail report for items such as uniforms, etc. will be requested. This item will be tabled until the next meeting.

#### **4.1.2 High Springs**

Jill Cunningham made a motion to approve a Chair letter to the City of High Springs requesting them to repay all 2023 surtax funds used toward the acquisition of the Canoe Outpost and to update all related financial reports; Jack Kulas second; unanimous approval; motion carried.

#### **4.1.3 Newberry**

Dallas Lee was ill and, therefore, did not provide the requested documents in time for this meeting. Therefore, this item will be tabled until our next meeting.

### **4.2 3rd Qtr (Apr, May, Jun, 2024)**

#### **4.2.1 High Springs**

This report was tabled pending the city's response to the Chair letter approved by the Oversight Board.

#### **4.2.2 Newberry**

This report was tabled. Staff will relay that it is critical to have this information by our next meeting to bring closure to these quarterly reports.

### **4.3 2nd Qtr (Jan, Feb, Mar, 2024)**

#### **4.3.1 High Springs**

This report was tabled pending the city's response to the Chair letter approved by the Oversight Board.

### **4.4 Lacrosse Guidance on CD's**

Ms. Boyes reported that, per State Statute, surtax funds cannot be invested in negotiable CD's, but can be invested in non-negotiable CD's. Cities must talk to their investment counselor and attorney for further guidance. Any and all interest earned must be reinvested in the surtax funds and be used for qualifying projects.

**5. Enhanced Monitoring Suggestions Discussion**

Discussion ensued regarding a number of suggestions including a questionnaire and enhanced audit and oversight processes. The consensus was to send a Chair letter to the Board of County Commissioners requesting which suggestions they would like to implement.

**6. New Business**

Patrice Boyes reported that she will be joining Holtzman Vogel Baran Torchinsky & Josefiak PLLC. Therefore, a new contract is required. She did remind the Oversight Board to be sensitive to the budget as she has conducted a lot of legal research over the past few months for the Board. Because there are two surtaxes, she recommends doubling the budget as the issues are increasingly more complex.

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

None.

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

The next meeting will be held on May 12 at 5:30 p.m. in the County Manager's Training Room.

**9. Attendance Report**

**10. Adjournment**

The meeting was adjourned at 6:39 p.m.

## CUSCOWILLA CAMP EXPENSES - Q4

### Sum of Amount

### Camp Cuscowilla Expense

<b>Food</b>	<b>\$ 4,079.27</b>
Arctic Ice Safari	598
Five Star Pizza	159.9
Sams Club	3321.37
<b>Memberships</b>	<b>\$ 2,336.00</b>
American Camp Association	2226
Sams Club	110
<b>Operating Supplies</b>	<b>\$ 3,816.47</b>
Amazon	3816.47
<b>Other Charges</b>	<b>\$ 1,021.66</b>
NIC Online Permit	491.66
Santa Fe College	342
Theater Manager	188
<b>Other Contractual Services</b>	<b>\$ 9,958.50</b>
Alachua County School Board	9958.5
<b>Training &amp; Education</b>	<b>\$ 1,500.00</b>
American Camp Association	370
Cade Museum	330
Macro Thomas	100
Rebecca Vincent	300
Reptile Encounters	400
<b>Uniforms</b>	<b>\$ 803.84</b>
Logokick	803.84
<b>Grand Total</b>	<b>\$ 23,515.74</b>

Account	Details	Vendor	Amount	Type
	31 Professional Services	Two Fold Water Engineering Inc	1250	Cuscowilla
	31 Professional Services	Two Fold Water Engineering Inc	1250	Cuscowilla
	31 Professional Services	Two Fold Water Engineering Inc	1250	Cuscowilla
	34 Other Contractual Services	Alachua County School Board	1410.5	Camp Cusi
	34 Other Contractual Services	Alachua County School Board	3635	Camp Cusi
	34 Other Contractual Services	Alachua County School Board	2186	Camp Cusi
	34 Other Contractual Services	Tee's Cleaning Service	1278	Cuscowilla
	34 Other Contractual Services	Alachua County School Board	2727	Camp Cusi
	34 Other Contractual Services	Tee's Cleaning Service	630	Cuscowilla
	34 Other Contractual Services	Tee's Cleaning Service	630	Cuscowilla
41.3	Phones	Alachua County IT	18	Cuscowilla
41.3	Phones	Alachua County IT	18	Cuscowilla
41.3	Phones	Alachua County IT	18	Cuscowilla
41.3	Phones	Alachua County IT	18	Cuscowilla
41.8	Internet	AT&T	1084.56	Cuscowilla
41.8	Internet	AT&T	1084.56	Cuscowilla
41.8	Internet	AT&T	1084.56	Cuscowilla
	43 Utility Services	GFL	318.32	Cuscowilla
	43 Utility Services	Duke Energy	3484.34	Cuscowilla
	43 Utility Services	Duke Energy	3997.37	Cuscowilla
	43 Utility Services	FL Express Environmental	103.47	Cuscowilla
	43 Utility Services	Duke Energy	1313.62	Cuscowilla
	43 Utility Services	Duke Energy	1597.01	Cuscowilla
	43 Utility Services	FL Express Environmental	205.81	Cuscowilla
	43 Utility Services	Duke Energy	3157.16	Cuscowilla
	43 Utility Services	GFL	318.32	Cuscowilla
	44 Rentals & Leases	McCullough Bottled Water	12.5	Cuscowilla
	44 Rentals & Leases	McCullough Bottled Water	12.5	Cuscowilla
	44 Rentals & Leases	Sunbelt	2315.5	Cuscowilla
	44 Rentals & Leases	McCullough Bottled Water	193.75	Cuscowilla
44.21	Leased Vehicle	Alachua County Fleet	16086.43	Cuscowilla
44.23	Copier Equipment Rental	CFX	61.31	Cuscowilla
44.23	Copier Equipment Rental	CFX	61.31	Cuscowilla
44.23	Copier Equipment Rental	CFX	61.31	Cuscowilla
44.23	Copier Equipment Rental	CFX	61.31	Cuscowilla
45.6	Insurance (CORA)	Alachua County	60808	Cuscowilla
	46 Repairs & Maintenance	Comfort Temp	755	Cuscowilla
	46 Repairs & Maintenance	Davis Gas	201.25	Cuscowilla
	46 Repairs & Maintenance	FL Pest Control	54	Cuscowilla
	46 Repairs & Maintenance	Pool Solutions	2300	Cuscowilla
	46 Repairs & Maintenance	Rentokil Overpayment	-12.96	Cuscowilla
	46 Repairs & Maintenance	Comfort Temp	540	Cuscowilla
	46 Repairs & Maintenance	FL Pest Control	54	Cuscowilla
	46 Repairs & Maintenance	CFX	28.61	Cuscowilla
	46 Repairs & Maintenance	FL Pest Control	54	Cuscowilla
	46 Repairs & Maintenance	Southern Escapes	2300	Cuscowilla
	46 Repairs & Maintenance	FL Pest Control	54	Cuscowilla
	46 Repairs & Maintenance	Davis Gas	255.5	Cuscowilla



46 Repairs & Maintenance	CFX	75.93 Cuscowilla
46 Repairs & Maintenance	HVAC Concepts	2863.9 Cuscowilla
46.1 Motor Vehicle	Alachua County Fleet	65.54 Cuscowilla
46.1 Motor Vehicle	Alachua County Fleet	4652.66 Cuscowilla
46.1 Motor Vehicle	Alachua County Fleet	1315.87 Cuscowilla
46.11 ACPW Shop	Alachua County Fleet	1128 Cuscowilla
46.11 ACPW Shop	Alachua County Fleet	360 Cuscowilla
46.11 ACPW Shop	Alachua County Fleet	360 Cuscowilla
46.12 Commercial	Alachua County Fleet	80.3 Cuscowilla
46.12 Commercial	Alachua County Fleet	198 Cuscowilla
46.12 Commercial	Alachua County Fleet	645.6 Cuscowilla
47 Printing & Binding	Signs by Tomorrow	714.96 Cuscowilla
49 Other Charges	Santa Fe College	342 Camp Cusi
49 Other Charges	NIC Online Permit	491.66 Camp Cusi
49 Other Charges	Fun 4 Gator Kids	100 Cuscowilla
52 Operating Supplies	McCullough Bottled Water	319.5 Cuscowilla
52 Operating Supplies	Lowes	74.98 Cuscowilla
52 Uniforms	Logokick	122.91 Camp Cusi
52 Operating Supplies	Amazon	1624.1 Camp Cusi
52 Operating Supplies	Superior Fence & Rail	336.68 Cuscowilla
52 Operating Supplies	Amazon	361.47 Camp Cusi
52 Operating Supplies	Amazon	326.42 Cuscowilla
52 Operating Supplies	Imperial Dade	457.11 Cuscowilla
52 Operating Supplies	Coleman Construction	1140 Cuscowilla
52 Operating Supplies	Hillman Supply Company	203.45 Cuscowilla
52 Food	Arctic Ice Safari	306.8 Camp Cusi
52 Operating Supplies	AG Pro	264.59 Cuscowilla
52 Operating Supplies	Common Ground Adventures	0 Cuscowilla
52 Operating Supplies	McCullough Bottled Water	174 Cuscowilla
52 Operating Supplies	Amazon	775.17 Camp Cusi
52 Operating Supplies	Amazon	27.63 Cuscowilla
52 Other Charges	Theater Manager	188 Camp Cusi
52 Operating Supplies	Amazon	1563.7 Cuscowilla
52 Operating Supplies	Amazon	471.17 Camp Cusi
52 Operating Supplies	Gibson	437.81 Cuscowilla
52 Operating Supplies	Amazon	175.09 Camp Cusi
52 Operating Supplies	Amazon	42.03 Cuscowilla
52 Operating Supplies	AG Pro	143.19 Cuscowilla
52 Operating Supplies	Lowes	218.78 Cuscowilla
52 Operating Supplies	Lowes	235.47 Cuscowilla
52 Operating Supplies	Amazon	409.47 Camp Cusi
52 Operating Supplies	Amazon	69.97 Cuscowilla
52 Operating Supplies	Lowes	145.95 Cuscowilla
52 Operating Supplies	Alachua County Public Works	491.51 Cuscowilla
52 Operating Supplies	Alachua County Public Works	775.23 Cuscowilla
52.1 Food	Sams Club	1853.89 Camp Cusi
52.1 Food	Five Star Pizza	159.9 Camp Cusi
52.1 Food	Sams Club	1435.65 Camp Cusi
52.1 Food	Arctic Ice Safari	291.2 Camp Cusi

52.1 Food	Sams Club	31.83 Camp Cusi
52.23 Fuel	Alachua County Fleet	809.7 Cuscowilla
52.23 Fuel	Alachua County Fleet	337.21 Cuscowilla
52.23 Fuel	Alachua County Fleet	135.27 Cuscowilla
52.7 Uniforms	Logokick	319.55 Camp Cusi
52.7 Uniforms	Logokick	361.38 Camp Cusi
54.4 Memberships	Sams Club	110 Camp Cusi
54.4 Memberships	American Camp Association	2226 Camp Cusi
55 Training & Education	Reptile Encounters	400 Camp Cusi
55 Training & Education	Rebecca Vincent	300 Camp Cusi
55 Training & Education	Macro Thomas	100 Camp Cusi
55 Training & Education	IPRA	185 Cuscowilla
55 Training & Education	Cade Museum	330 Camp Cusi
55 Training & Education	American Camp Association	100 Camp Cusi
55 Training & Education	American Camp Association	270 Camp Cusi





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**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,

A handwritten signature in blue ink, appearing to be 'Eric Drummond', written over the word 'Sincerely,'.

Eric Drummond, Chair  
Infrastructure Surtax Oversight Board

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

Wild Spaces Public Places						
FY 2024 3rd Qtr Expenditures Report (Apr. 1, 2024 - Jun. 30, 2024)						
Newberry						
<b>Quarterly Revenue Received: \$</b>		<b>\$ 152,241.96</b>	<b>Cash on Hand (sum of 2017 plus 2023 Surtax Cash Remaining): \$</b>			<b>1,245,158.61</b>
<b>2017 Surtax Cash Remaining: \$</b>		<b>\$ 310,647.28</b>	<b>2023 Surtax Cash Remaining: \$</b>		<b>\$ 947,678.21</b>	
<b>Funding Source</b>	<b>Capital / Operating</b>	<b>How Used</b>	<b>Where Used</b>	<b>Description of Purchase</b>	<b>Amount Expensed</b>	<b>Surtax Expense</b>
Sales Tax/FRDAP Grant	Capital	New baseball fields	Jimmy Durden Park	Concrete for dugouts &	\$ 22,344.94	2023 Surtax Expense
Sales Tax/FRDAP Grant	Capital	Shade structures	ENSC	Shade Structures	\$ 12,804.00	2023 Surtax Expense
Sales Tax/FRDAP Grant	Capital	Inclusive playgroud n eq	ENSC	Inclusive playgroud n eq	\$ 63,083.66	2023 Surtax Expense
Sales Tax	Capital	New Gym	ENSC	Design for new Gym	\$ 149,950.00	2023 Surtax Expense
Sales Tax	Capital	New Gym	ENSC	Surverying/Engineering	\$ 7,342.50	2023 Surtax Expense
Sales Tax	Capital	New Multipurpose Field	ENSC	Grading/Earth Work	\$ 44,988.50	2017 Surtax Expense
<b>Anticipated Projects</b>						
<b>Project Title</b>	<b>Estimated Cost</b>	<b>Estimated Completion Date</b>	<b>Notes</b>			
New Gym	\$6m	12/1/2025				
Multipurpose Fields	\$900k	12/1/2025				





# Alachua County Community and Administrative Services

**Gina Peebles**  
Assistant County Manager – Chief of Staff

March 25, 2025

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

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

Dear Honorable Commissioners:

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

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

Key questions could include:

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

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

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

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

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

Sincerely,



Eric Drummond, Chair  
Infrastructure Surtax Oversight Board

cc: Infrastructure Surtax Oversight Board  
Patrice Boyes, Outside Counsel

# Member Attendance Report

## Infrastructure Surtax Citizen Oversight Board

Alachua County	Feb 26, 2024	Apr 29, 2024	Jul 22, 2024	Nov 19, 2024	Feb. 25, 2025	Mar. 24, 2025
Jill Cunningham	P	P	P	P	P	P
Eric Drummond	P	P	P	P	A	P
Steve Howard	P	P	A	P	P	A
Jack Kulas	P	P	P	P	P	P
Nancy Wilkinson (alternate)		P	P	P	P	P
<b>City of Gainesville</b>						
Makyla Mafi		P	P	A	P	A
David Ruiz	P	P	P	P	P	P
Mary Lou Hildreth			P	A	P	A
<b>Small Cities (not Gainesville)</b>						
Ross Ambrose		P	P	P	P	P
Vacant (alternate)						