

# Infrastructure Surtax Citizen Oversight Board

June 30, 2025

5:30 pm

County Administration Building - Grace Knight Conference Room

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

Pages

1. Call to Order
2. Approval of the Regular and Consent Agendas
3. Approval of Minutes
4. Consent Agenda
  - 4.1 Accept 2nd Qtr. (Jan, Feb, Mar, 2025) Wild Spaces Public Places Expenditures for xxx
  - 4.2 Accept 2nd Qtr. (Jan, Feb, Mar, 2025) Infrastructure Expenditures for xxx
5. Review of Quarterly Wild Spaces Public Places Municipal / County Expenditures for 2nd Qtr. (Jan, Feb, Mar 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 2nd Qtr.  
(Jan, Feb, Mar 2025)**

**6.1 Alachua County**

**6.2 Alachua**

**6.3 Archer**

**6.4 Gainesville**

**6.5 Hawthorne**

**6.6 High Springs**

**6.7 LaCrosse**

**6.8 Micanopy**

**6.9 Newberry**

**6.10 Waldo**

**7. Old Business**

**7.1 Alachua County 1st Qtr 2025 Report**

**7.2 Gainesville 1st Qtr 2025 Report**

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

**6**

**7.4 Additional Enhanced Monitoring Suggestions**

**8**

**8. New Business**

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

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

**11. Attendance Report**

**13**

**12. Adjournment**

## **Infrastructure Surtax Citizen Oversight Board**

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

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

The meeting was called to order at 5:32 p.m.

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

City of Gainesville Members Present: Mary Lou Hildreth (alternate), Makyla Mafi, and David Ruiz

Incorporated Cities (not Gainesville) Members Present: Ross Ambrose

Members Absent: N/A

Staff Present: Gina Peebles

Other Municipal Staff Present: Betsy Waite

Outside Counsel: Patrice Boyes

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### **2. Election of Chair and Vice Chair**

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

### **3. Approval of the Regular and Consent Agendas**

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

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

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

**5. Consent Agenda**

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

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

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

**6.1 Alachua County**

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

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

**6.2 Alachua**

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

**6.3 Gainesville**

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

**6.4 High Springs**

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

**6.5 Micanopy**

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

**6.6 Newberry**

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

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

**7.1 Alachua County**

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

**7.2 Gainesville**

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

**7.3 High Springs**

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

**7.4 Newberry**

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

**8. Old Business**

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

**8.1.1 Alachua County**

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

#### **8.1.2 High Springs**

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

#### **8.1.3 Newberry**

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

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

#### **8.2.1 High Springs**

#### **8.2.2 Newberry**

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

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

#### **8.3.1 High Springs**

### **8.4 Enhanced Monitoring Suggestions Update**

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

## **9. New Business**

None.

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

None.

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

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

**12. Attendance Report**

**13. Adjournment**

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



## 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

## Financial Accountability Questionnaire

### Municipal Reporting for Infrastructure Surtax Fund Oversight

#### Purpose:

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

#### Section A: Funding and Banking Information

##### 1. Annual Funding Received:

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

##### 2. Banking Information:

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

##### 3. Segregated Accounts:

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

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## Section B: Fund Management and Software

### 4. Accounting Software:

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

### 5. Personnel Training:

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

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## Section C: Professional Support and Oversight

### 6. External Support:

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

### 7. Audit Oversight:

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

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

## **Section D: Internal Controls and Compliance**

### **8. Internal Controls:**

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

### **9. Compliance Monitoring:**

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

### **10. Additional Comments:**

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

### **Signature:**

Completed by: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Contact Information: \_\_\_\_\_



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