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**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