

**City of Coral Gables City Commission Meeting**  
**Agenda Item H-8**  
**May 21, 2024**  
**City Commission Chambers**  
**405 Biltmore Way, Coral Gables, FL**

**City Commission**

**Mayor Vince Lago**

**Vice Mayor Rhonda Anderson**

**Commissioner Melissa Castro**

**Commissioner Ariel Fernandez**

**Commissioner Kirk Menendez**

**City Staff**

**City Manager, Amos Rojas, Jr.**

**City Attorney, Cristina Suárez**

**City Clerk, Billy Urquia**

**Finance Director, Diana Gomez**

**Public Speaker(s)**

**Paul Winkeljohn**

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Agenda Item H-8 [12:49 p.m.]

A Resolution of the City Commission relating to security services assessments within the Sunrise Harbour security guard special taxing district; estimating the cost of the security services to be assessed for the fiscal year commencing October 1, 2024; directing the Finance Director to prepare an updated security services assessment roll; establishing a public hearing and directing the provision of notice in connection thereof; providing for severability; and providing an effective date.

Mayor Lago: Moving on to H-8.

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City Attorney Suárez: H-8 is a resolution of the City Commission relating to security services assessments within the Sunrise Harbor security guard special taxing district, estimating the cost of the security services to be assessed for the fiscal year commencing October 1, 2024, directing the Finance Director to prepare an updated security services assessment roll; establishing a public hearing and directing the provision of notice in connection thereof; providing for severability; and providing for an effective date.

Mayor Lago: Mr. Clerk, do we have any -- any comment?

City Clerk Urquia: No, Mr. Mayor.

Vice Mayor Anderson: Move it.

Commissioner Menendez: Second.

Commissioner Castro: I think she has a presentation.

Unidentified Speaker: Diana, you...

Finance Director Gomez: It's not a presentation, just to answer any questions. Excuse me, Diana Gomez, Finance Director.

Commissioner Fernandez: What are the changes?

Commissioner Castro: Are there any changes? Yeah.

Finance Director Gomez: Yeah, I can tell you in a second. I'm sorry. I had to run upstairs.

Vice Mayor Anderson: But you had to make sure you got your steps in.

Finance Director Gomez: Exactly. Okay. So, there's no change in the proposed methodology. However, the fiscal year '25 assessment rate is supposed to increase from \$3,034.54 to \$3,600 per improved lot and from \$1,517.27 to \$1,800 for vacant lots. This increase is needed to fund services provided, including increases in security services.

Commissioner Castro: Can you tell me again what was the increase and not from what to where, the actual amount?

Finance Director Gomez: The increase is \$565.46.

Commissioner Castro: This is a significant increase. And you're saying this happened, why?

Finance Director Gomez: So, the special taxing districts provide the services that are required per the ordinance to provide the services. And so those services, they have increases throughout the years. They're usually in arrears because, for example, we're setting the rate today for October 1 starting next year -- next fiscal year. And so we don't even know what the actual costs are going to come out in the current year for the remainder of the current year. So, it's always in arrears. So, there have been increases in security cost services, rates increased, there's increases in all kinds of services. And so, those fees are passed through to the security guard district. So, the residents of the district have agreed to pay the cost of the services provided.

Mayor Lago: If I may, Madam Finance Director, these are all private contracts? Well, do you have...

Finance Director Gomez: Sure, and we have -- so we have -- we have a company, GMS, who does the managing of all the special taxing districts for us, and they contract the services of the security guard services, the -- any repairs or maintenance to the guardhouses, any janitorial, anything -- landscaping, anything that's happening there, they contract with them. And they pass through the -- you know, they send us the invoices to pay. And so we pay it with the revenues generated from the special taxing district. So, the City general fund or anything like that is not paying for any of this. This is fully funded from the special taxing district revenues that are assessed on their tax bills every year.

Commissioner Castro: So, we're not upfronting the money?

Finance Director Gomez: So, we do upfront the money from the special taxing district fund. So, we have -- so in some cases, not in all cases, in most, I guess there's 12, however many there are.

City Attorney Suárez: I think it's about 12.

Finance Director Gomez: Five, six, seven, eight. Yes, so out of twelve, as of 9/30/2023, nine of them are in surplus positions. Three of them where we have had to fund some funding because of the timing of construction. So, one of them, for instance, it was timing of construction of a guardhouse. We always -- the direction that has been when we assume these special taxing districts, we incur the costs and then we get the payments from the special taxing districts. We assess the levels. And some of them, when they have a surplus, what we do is we may lower the rates for one year to kind of eat into that surplus because we don't need to hold a surplus of that level. And some of them, when there's construction, there's unforeseen costs, things like that, that you can't necessarily predict so far in advance. So, we front the money to construct it. And then we recoup it over a couple of years from the special tax and district payments. The direction that has been given from the start of this has always been to try not to significantly increase the rates to the residents. If we can kind of move towards that, that's what we try to do. And so -- but we always will recoup the funds from the tax rates that are charged to them. And so in terms of the

funds, the fund in total for the special taxing district has an overall surplus. So, it's not -- it's a receivable on our books until we get the tax revenue after assessing it. Does that make sense?

Mayor Lago: I think what we're -- we have to explain is that this is something that's been going on for years.

Finance Director Gomez: Yes.

Mayor Lago: And that this is simple, this is nothing new. And the simple fact is this gentleman who we've known for a long time is the one that's been running the program. This is every single one of these organizations in our city, as you can tell, the different locations, their board meets and they say we want this amount of security.

Finance Director Gomez: Because there's not mandatory HOAs.

Mayor Lago: And I know there's not, but they meet. But they meet in most cases and they have conversations in regards to landscaping, in regards to beautification, in regards to security, and this is where it goes back and forth. And they have -- they say, okay, last year we spent a little bit too much, we're seeing a cost increase. So, these are -- this is the way you get to the numbers. And they deal with this gentleman here, and they come up with a budget, a strategy. Correct? They come up with a budget, a strategy. And this is, basically, the City has to pass this resolution to continue moving forward to offer the services that...

Finance Director Gomez: They requested.

Mayor Lago: -- the entities have requested.

Finance Director Gomez: Yep.

Mayor Lago: And if they, for example, next year, if they're unhappy with the service, they contact this gentleman and they say, listen, we're not happy with the janitorial services at the basketball courts, for example, correct?

Paul Winkeljohn: I don't think there's a basketball court, but I get you, yes.

Mayor Lago: I'm just making it up. Whatever, whatever you want, the pool, whatever it is, whatever common area they have. And then they just move forward, and they move forward to addressing it the following year to make sure that they either cut or increase services depending on the need of the community.

City Attorney Suárez: Mayor, can I just...

Commissioner Castro: Is the (INAUDIBLE)...?

City Attorney Suárez: Can I just add?

Mayor Lago: Of course.

City Attorney Suárez: So, these are security guard districts or security services districts. Some of them are roving, some of them are guardhouses, and their services have been established by legislation. So, those are the services, but then the changes in the budgeting or in the assessments have to do with changes in the cost to provide those services.

Commissioner Castro: Is \$500 the most, any of them are going to increase?

Finance Director Gomez: No.

Commissioner Castro: Is there one that's going to increase maybe \$3,000?

Finance Director Gomez: Yes.

Commissioner Castro: Okay, can you explain to me how that wasn't budgeted for?

Finance Director Gomez: So, I can start and then I'll turn it over to Paul if necessary. So, in that particular guardhouse, that's a brand-new guardhouse construction, where we started to assess in order to create and build a guardhouse. So, we collected what we believed based -- the estimates based on, we collected for two years, a certain amount, and then we reduced the amount, thinking that that would have been sufficient. It was not. So, the construction came in over about \$120,000. And then on top of that, because of the, as I understand it, because of the permit that was required because there was a road closure, it required that we provide 24/7 security guard services, two guards. So, those costs were never contemplated. That all happened this past year. So, we didn't know about it in time. Remember, I'm now starting for next year's. So, when we set the rate at that time, we didn't know that that was going to be the cost involved. So, we had to incur it. The district was created for the purpose of creating this guard -- building this guardhouse, and the residents had agreed to cover the costs of the -- of -- associated with the guardhouse. And so we went forward with construction because that is the directive of the ordinance to do the...

Commissioner Castro: So, the residents were notified that their increase could be up to \$3,000?

Finance Director Gomez: So, right now, they are -- we are passing the maximum rate that we can charge. And then before, when the trim notice comes out, it will be on there, that's where they will be noticed. We will also send them a letter since there is an increase, we are required to send them a letter to say, hey, your assessment this upcoming year, that's going to be taxed on your November tax bill will increase by \$3,000. So, yes, they will get that notice.

Commissioner Castro: How long would it take us to cover that, for the City to cover that?

Finance Director Gomez: Yep. So, if -- for that one, if I needed -- if I wanted to recoup the expenditures to date, I would have to raise it by \$10,000, a little over \$10,000. Again, the direction that I have been given from when we started this was to not make such significant increases at any one year. And that is the direction that I have been working with. And so it would take about three and a half years for us to recoup that -- for us to recoup it. But again, the general fund is not covering this. This is being funded -- it's a receivable on our books and the overall special taxing district fund has a surplus in total.

Commissioner Castro: Do you think you can provide me after this meeting with a comparative budget to compare to?

Finance Director Gomez: To last year's budget?

Commissioner Castro: What was it exactly budgeted to what's really happening?

Finance Director Gomez: Sure.

Commissioner Castro: Please.

Finance Director Gomez: Sure.

Commissioner Castro: Thank you.

Finance Director Gomez: Absolutely.

Commissioner Fernandez: And I think we would have all benefited from having that information before coming here to just vote. I know in the past, a lot of times these changes aren't a whole lot, so it's easy to vote on these.

Finance Director Gomez: Sure.

Commissioner Fernandez: But a \$3,000 change is a substantial change. Even though if we're in arrears \$10,000 per property, that is a problem but it should be addressed for those homeowners before we vote on something to approve a \$3,000 increase. It's not pocket change. That's a substantial change. And I agree that it is a special taxing district. They agreed to be part of it. They agreed to create it at the time, but you're expecting us to increase these people's monthly or...

Finance Director Gomez: No, annual.

Commissioner Fernandez: Annual payment by \$3,000, you know, that's something they haven't budgeted for. So I think I would like to see the background on all this, even this one that just came up from \$3,034 to \$3,600, it's almost a 20 percent increase. So, I know the costs are going up, I know that there are things that have changed. Obviously, the staffing expenses have also changed, but a presentation on each one of these I think is merited going forward. And if you could send me the same information you're sending Commissioner Castro, I'd appreciate it.

Mayor Lago: If I may, if I may, can you give us some background on how the residents were notified and how this came about?

Mr. Winkeljohn: Yes, for the record, I'm Paul Winkeljohn, vice president of GMS Municipal Services. The gate particularly is obviously the biggest topic and I'm well aware that that's something we should all be sensitive to. Backing up real quick, the residents that are the lead in that have been with me every step of this project. They're well aware of it. I asked them point blank, how do you feel about, you know, another 3,000 bucks? He said, don't even think about it. We do not want to drop services. So, that's A. So, going back, this district was initially created in 2016. That's when the budget was set. So, a construction project set in 2016 that finished in 2023 of December, this last December, being up 30 percent is a miracle, actually, in a good way. It's just reality of our funnel of setting this year's or next year's assessment collides today. It's your first real opportunity to hear about it, to look about it, to understand it, because it just funneled in this late in the game.

Mayor Lago: And as we've talked about through email when residents have contacted me and we've gone back and forth with Diana, these budgets are constantly in flux when you're talking about, especially a guardhouse, which is a pretty significant, large ticket item.

Mr. Winkeljohn: Yeah.

Mayor Lago: The residents, I just want to make sure, because it's being made, seen here, as if the resident will be caught off guard. They're not going to be caught off guard. They're 100 percent aware of what their fee is going to be.

Mr. Winkeljohn: Right.

Mayor Lago: This is something that's been going on for years. They know before this comes to Commission for ratification that their fee is going to be in the ballpark of, you know, this to this. This is what the numbers are going to be and why. There's a reason why. There's -- for example, in this case, here's the number for the guardhouse. You have to provide the formula, how it's going to be paid back, and it's got to be done through the special taxing district, because it's the mechanism that's in place legally to be able to deliver on what the residents want.



Mr. Winkeljohn: Voted for.

Mayor Lago: They're the ones asking for this. We're not asking for this. This is not a City-run project. This is a resident-driven investment in their community. I just want to make sure that's something -- because it's being made seem as if the residents are potentially being caught off guard, and you know, this is not something that -- but it's not. This is like they're driving -- they're driving this.

Commissioner Castro: Are they being caught -- are they being caught...?

Finance Director Gomez: So, yes and -- so not caught off guard. So, this is the process that we follow in order to set the maximum millage rate. Today we set the rate. I'm telling you that this is the cost that is necessary for us to recoup the funds based on the processes and the procedures that we have been doing since we absorbed these tax conditions. We come back in September -- September 13th, I believe is the date -- where we finalize it. So, from now until September, we need by statute to send this information to the residents to let them know. But if you don't set the maximum rate, we have to, because if we don't set the maximum rate, the rates from last year stand, and then we won't recoup the funds that have already been spent, okay? So, we set the maximum rate today. We go through the process of the trim notices that the residents get, the letters that I mentioned earlier that we will have to send out to let them know. And then we have a public hearing, September 13th.

City Attorney Suárez: September 12th.

Finance Director Gomez: 12th, I'm sorry. It change -- it's all around that -- it's always around the same date that we come back and we have the final hearing. And that's the rate that gets put at -- on the actual tax bill. Now we cannot increase the rate at that point in time. Today we set the maximum rate that could technically be set. And then should you need to change it downward, we can, but I'm giving you the rates that we have talked about that we believe are necessary in order for us to recoup the funds in the manner that we have been doing for services that have already been provided. And if you look at this district prior to this past year, there was no deficit in this. We didn't know. There were unforeseen costs that happened with this one that's going up by \$3,000 that I'm talking about. You know, if we want to recoup it all at once, which I don't know if some cities do that, or most cities tend to recoup it little by little to not harm the residents so much, we would have to, this year, increase it by \$10,000, \$10,100.

Mayor Lago: But Madam Director, that's the point of what he just said. He had a conversation with the residents that he represents and said, look, this is what we're fore -- this is the forecast. This is what we're seeing. These are the costs. These are the deficits that we're having. This is what it's going to cost to do what you envision over the next two to three, four, five years, depending on whatever the scope is. And they have to forecast moving forward to be able to address it. You ask the individuals, and they make a decision. Do we take one bite of this, or do



we take, you know, we divvy it up in quarters, you know, in thirds? How do we address the project or the outstanding debt?

Finance Director Gomez: I just want to make sure that we're clear that not every resident is spoken to. I don't...

Mr. Winkeljohn: Correct.

Finance Director Gomez: We don't have -- and I just want to make sure that the record is clear. I just -- you know, because somebody will say, well, I never heard of that before. I understand if you're not involved in the different meetings that happen, I can't necessarily -- but I am required to send out a notice to let them know that it will be increasing. So, they will know what will be increasing.

Mayor Lago: Yes, sir.

Mr. Winkeljohn: Yeah, so I obviously knew who to talk to right away to get -- to gauge the temperature of the water. And that was my earlier comment. My next strategy was to pull this project piece by piece apart and verify that every possible thing that could have been done was done. I'm very confident to report to you there was not a thing that could have been done to make that happen any differently. The next part is I always go face first into these problems. I will meet with any resident, which I always do, who wants to go through any of those details, and I'll let them, you know, go through it, I'm happy to share every detail. And use my time, you know, on this behalf to say, hey, you know, this is what it's going to be, how would you? We can cut the budget; we can reduce it. There was a time when the County put a cap on it and they lifted the gate arms and they pulled the guards because their finances, they didn't want to catch up a big mistake and they were way past that. And the last piece of this one that's really important to understand, there's only 49 payments and some of them are vacant lots, which are half. So, you don't get a lot of money off of each unit and that's really the divisor issue in this one. The good news is construction's awesome. People are building like crazy and this year, right around, I think it's June, I get -- June 1st, I get the lot count, what is new improved lots versus vacant lots. That's a pretty big jump if a couple of those swing onto the tax roll, but that'll happen.

Mayor Lago: So, I think the newest one, for example, that's the best way to become a little bit more educated on the topic is H-18. H-18 was one that I worked on for five years with Cocoplum. You were there. Cocoplum Phase I, it was all new additional lighting. They took a vote. You had to take a vote on the proposed scope. You had some people that were in favor of it, some people that were against it. At the end of the day, it met the threshold to be able to commence a special taxing district. The project was completed, and this is the outcome, ratifying it every single year to make sure that we can continue to fund the lighting, the energy that's required to pay for that lighting that the organization -- that the organization wanted. That doesn't mean -- by the way, that doesn't mean that someone who was a big proponent of the lighting project is not going to

move out of Cocoplum. It doesn't mean somebody's going to move in and say, I don't want this anymore. But the work's already been done. They funded it in a form that you have to pay back that debt...

Mr. Winkeljohn: Right.

Mayor Lago: So, the special taxing district still continues to have to exist in one form or another.

Mr. Winkeljohn: Yeah, and this might seem flip, but the most difficult thing I deal with...

Mayor Lago: That's the latest what we've done, right, I think?

Mr. Winkeljohn: Yeah -- is I have to fend off the residents wanting to pay for everything, literally. The Banyan Drive have offered to pay \$300,000 in landscaping upgrades. They want to rip it out and redo it. Like that's just -- that's the reality of these projects, just so you have a good perspective of...

Commissioner Fernandez: So, I guess my question, this year, this is the process, we need to vote on this today anyway. For next year, would it be possible to send out a notification to the residents in these areas prior to this meeting informing them? Do we normally send them the financials of the special tax district?

Mr. Winkeljohn: Yes.

Commissioner Fernandez: What the expenses were for the previous year?

Mr. Winkeljohn: Absolutely.

Commissioner Fernandez: Okay.

Mr. Winkeljohn: I personally do that.

Commissioner Fernandez: When does that go out?

Mr. Winkeljohn: Well, this situation is a little unusual. They got end-of-year financials at the September 30th financials.

Commissioner Fernandez: Okay.

Mr. Winkeljohn: They all received those. I usually do quarterly. So, I would have done a February/March, but that's when this process started. I gave those out to most of the residents.

The Banyan people, we had to, wait a minute, you know, that -- it really caught us a little bit too, but that's how...

Commissioner Fernandez: So, that's sent out by email?

Mr. Winkeljohn: Yes, yeah, I...

Commissioner Fernandez: So, I guess my question is...

Mr. Winkeljohn: (INAUDIBLE) sometimes.

Commissioner Fernandez: Would you be able to send something out prior to this meeting, letting them know what the potential change is so that when we vote on this on first reading, I guess.

Mr. Winkeljohn: You don't want to be surprised.

Commissioner Fernandez: Right, I want to make sure they're aware because, you know, some people may be okay. And the people you're talking to may be okay with the \$3,000 change, but others may not. I want to make sure that they're aware and any issues that could arise and where there needs to be a change...

Mr. Winkeljohn: Yes.

Commissioner Fernandez: We can try to get it alleviated before we get into the process.

Mr. Winkeljohn: As much as possible, absolutely.

Commissioner Fernandez: Okay.

Mr. Winkeljohn: But I mean, even, like I said...

Commissioner Fernandez: Right.

Mr. Winkeljohn: We were...

Commissioner Fernandez: I know you have your limitations.

Mr. Winkeljohn: Yeah.

Commissioner Fernandez: You know, just that's what I would like to see.

Mr. Winkeljohn: It is one of the weirdest finance processes in government, that we're making decisions from 18 months from now.

Commissioner Fernandez: And things are very limited on what you can actually use the money for, yes.

Mr. Winkeljohn: Yeah.

Commissioner Castro: Is there a...?

Mr. Winkeljohn: And I do it for 300 clients in the state of Florida and it's never made sense.

Commissioner Castro: Is there any deficits in any of these districts?

Finance Director Gomez: So, there -- as I mentioned before, there's 3 out of the 12 that are currently in a deficit, right? So, as of 9/30. And so what the one that we talked about, the security of the \$3,000 increase is going to take us about three, three and a half years to recoup that if we just do the \$3,000 increase. The other two -- the other two, they're -- as of like May, one of them, the deficit's \$3,000, it'll flush itself out. The other one, as of May, it was about \$19,000, \$20,000. That too will probably flush itself out in terms of the increase that we're doing here and in the next years, you know, when collecting the fees. So, that's why I am doing some increases in order to be able to recoup that over time. Additionally, there's districts that have surpluses that in the current year, we had reduced their rates last year for now so that way we can eat into their surpluses. And then we have to now go back up because it was a one-year decrease or maybe a two-year decrease, and I would have stated that on the record last year or the year before, that this is a temporary decrease in order to just start eating up the fund balance. In some of my budgets that are attached to the item, I say the deficit will be funded with available surpluses because we don't want to hold big surpluses. And then there's things that, like, so for instance, we have a new guardhouse, yeah, the Gables-by-the-Sea, it's brand new. It had -- you know, we -- it's brand new, it's come to us, they expect us to make improvements, they expect us to replace equipment and do all these things. So, yes, we have to incur that expense initially and then recoup it, because that is what the promise was made when we were taking it over, that we were going to treat them better than the County had done. So, that did involve putting in the additional funds upfront and then getting the recouping of the funds. But at the same time, the direction had been given, do not increase it so high. Well, at this point, this one, it's a significant increase. I can't justify, oh, not doing an increase on some of these because then we're just going to make the hole bigger. And for what purpose? They've agreed to these services. Services have been provided. If they don't want these services, they can abolish the special taxing district.

Commissioner Castro: Could you provide me with -- could you provide me with the financial statement for each district?

Finance Director Gomez: So, they're -- yes, they're in -- not the financial statement, but the budget is attached to each item. There is a budget that tells us what the revenues are expected, what the expenditures are spent, and whether or not we're going to have a balanced budget, or we're going to have a deficit, or we are -- or we are -- sorry -- or we are eating up -- eating up the deficit, or if we are trying to replenish a deficit that exists.

Mayor Lago: So, let me ask you a quick question.

Mr. Winkeljohn: Yes, sir.

Mayor Lago: And I think we've -- unless there's any other further questions. I've only had one person in 11 years come to me and ask me a question, not even a complaint, it was a question about an issue. How often do you get complaints about the monies and things like that?

Mr. Winkeljohn: Really never had a financial reaction, to be honest. We've been pretty -- pretty good about that because of just the way we've done it. We built up a surplus. They bought -- they got all their projects paid for, everybody was super happy financially speaking. Complaints are a completely different conversation.

Mayor Lago: Yeah, I'm not talking about...

Mr. Winkeljohn: Yeah.

Mayor Lago: Complaints about whether somebody likes a project or not.

Mr. Winkeljohn: (INAUDIBLE).

Mayor Lago: It's financial, like whether, about them having to pay into, you know.

Mr. Winkeljohn: That's not a typical reaction, yeah, to be honest. Yeah, it's typically how many more services can I talk you into? That's the nature of most of my conversations.

Mayor Lago: How can I do, how can I do, you know, alarms?

Finance Director Gomez: What more can you do for us?

Mayor Lago: What can we do?

Mr. Winkeljohn: Yes.

Finance Director Gomez: And that has been -- they have petitioned to do additional services in several of these districts.

Mayor Lago: And these -- and these -- and you have, you know, financially audited accounts, everything is done professionally. So, I've only gotten one kind of complaint, but it really wasn't a complaint. It was not about the payment, it was about the scope of work that was -- that they weren't -- that they just didn't agree with it.

Mr. Winkeljohn: Yeah.

Mayor Lago: And I said, but listen, but this has already been voted on. I can't remove you from the special taxing district. This is not the way it works. And you were -- you helped me kind of navigate those waters along with the legal team, explained to this person, listen, we have to move forward. It was -- the entire community voted for it so.

Mr. Winkeljohn: Yeah, it's highly constrained in that respect. Can I make one comment?

Mayor Lago: Of course.

Mr. Winkeljohn: Just I want to let you know that everything your Finance Director said is absolutely accurate about one thing. I lean a little further than she likes me to into security equipment, particularly cameras.

Mayor Lago: Yes.

Mr. Winkeljohn: We found out really hard that if you don't have the best possible image, you can't execute the legal process. And we've had great successes. And the detectives, I was on the chat today with FWC and the detectives working on the boat incident because we have cameras. And the quality of those cameras had to all be brought up to what I call the police -- City of Coral Gables police standard, which is what we do.

Mayor Lago: And I know that a lot of people that live on the water there, and a lot of people that live in those communities, the entire Commission knows...

Mr. Winkeljohn: Yep.

Mayor Lago: When you talk about public safety, they say, listen, we'll spend the money. It's not an issue about that. They want -- they want extra redundancy.

Mr. Winkeljohn: Yes. I call it (INAUDIBLE).

Mayor Lago: So, we have a motion on F-8. Excuse me, F-8.

Vice Mayor Anderson: Mayor?

City Attorney Suárez: H-8.

Vice Mayor Anderson: Just, you know, and I'll make the motion, but thank you for attaching the budget sheets...

Mr. Winkeljohn: Yeah.

Vice Mayor Anderson: For each and every one of these. You know, I've looked at them. I think it's fairly clear, you know, what the desires are of each one of these districts, you know, from landscaping, utilities, and everything else it takes to run these districts. These are folks that want the extra security and I think they deserve the extra security and they're willing to pay for the extra security. And if they have a problem with it, I'll hear a complaint. But I've never heard a complaint, so.

Mr. Winkeljohn: That's my job.

Vice Mayor Anderson: That's your...

Commissioner Castro: Was this audited?

Finance Director Gomez: So, in what sense audited? So we -- the -- it's -- how can I say it? It's not a -- I don't know if you have extra auditors come out and audit your -- the books because the books (INAUDIBLE).

Vice Mayor Anderson: Have you had a request for an audit?

Finance Director Gomez: Right. The books are kept with GMS, the day-to-day books. They provide us their financial statements, and we go through it. We know the amount of money that we get in from the County. We know the expenditures that they request to get reimbursed for.

Mr. Winkeljohn: It's checked twice, basically.

Finance Director Gomez: Right, but a financial statement audit, no, because there -- it's not an entity, they're individual districts. So, they're revenues and expenditures so it's not...

Mayor Lago: And all of this is provided to the residents. That's it.

Mr. Winkeljohn: Yes, sir.

Mayor Lago: And all of it, there's a moment, you know, a click away for all the residents.



Finance Director Gomez: And again, in terms of like, you know, obviously my accounting staff, we make sure that everything is balancing and that we agree. And then if we have questions, we work with GMS's accountants and we make sure that we're in agreement. So, but an actual audit, I don't want to mislead you to think that there's an actual audit that's done. Cause it's not an -- we don't do individual audits for these.

Mr. Winkeljohn: That's qualified.

Finance Director Gomez: Yeah, it doesn't...

Mr. Winkeljohn: It's state ruled.

Finance Director Gomez: I don't see it to qualify, but you know, if we want to do something, then we're just going to have to charge the districts more money in order to pay for an audit. The City should not incur costs associated with providing these services. They are solely borne by the residents who have chosen to make these districts happen. And so we should not incur additional costs for the purpose. So, I would have to add a line item in each of them to say, let's get a financial audit in there. And we can, if that is the will of the Commission, I will happily start that process.

Mr. Winkeljohn: And the residents get literally a check registry.

Finance Director Gomez: Yeah.

Mr. Winkeljohn: They can go through every expense anytime they want. I have that on speed dial, so to speak to them.

Commissioner Fernandez: I'll second.

Mayor Lago: I've never gotten a complaint. So, we have a motion and a second. All right.

Commissioner Menendez: Yes.

Vice Mayor Anderson: Yes.

Commissioner Castro: Yes.

Commissioner Fernandez: Yes.

Mayor Lago: Yes.

(Vote: 5-0)