

**Westchester
Special Dependent District**

June 24, 2020

AGENDA PACKAGE

Communications Media Technology Via Zoom

Meeting ID #: 844-0367-1015

Meeting URL: <https://us02web.zoom.us/j/84403671015>

Call-In #: 1-929-205-6099

Westchester Special Dependent District

Inframark, Infrastructure Management Services

210 North University Drive Suite 702, Coral Springs, Florida 33071

Phone: 954-603-0033 Fax: 954-345-1292

June 17, 2020

Governing Board
Westchester Special Dependent District

Dear Board Members:

The Budget Public Hearing of the Governing Board of the Westchester Special Dependent District will be held on Wednesday, June 24, 2020 at 6:30 p.m. via Zoom Video Communications. Following is the advance agenda for the Public Hearing:

1. Roll Call
2. Fiscal Year 2021 Budget Public Hearing
 - A. Public Hearing to Consider Adoption of the Budget for Fiscal Year 2021
 - B. Consideration of Resolution 2020-04, Adopting the Budget for Fiscal Year 2021
3. Adjournment

Any items not included in the agenda package will either be distributed under separate cover or presented at the meeting. In the meantime, if you have any questions, please contact me.

Sincerely,






Andrew P. Mendenhall, PMP
Manager

Second Order of Business

2A.

ESTIMATING FUND BALANCE

DISTRICT: WESTCHESTER SDD
 PERIOD ENDING: FY 2020

BUDGET CATEGORIES	Adopted FY 20 BUDGET	ACTUAL	PROJECT	TOTAL
REVENUES				
363.10 SPECIAL ASSESSMENTS (Note A)	\$91,972	\$61,397	\$28,049	\$89,446
366.00 DONATIONS				\$0
361.00 INTEREST	\$150	\$53	\$29	\$82
TOTAL GROSS REVENUES	\$92,122	\$61,450	\$28,078	\$89,528
MINUS 5%	-\$4,606			
PLUS:				
384.00 DEBT PROCEEDS				\$0
389.00 BEGINNING FUND BALANCE (Note B)	\$56,828	\$66,505	\$0	\$66,505
TOTAL REVENUES	\$144,344	\$127,955	\$28,078	\$156,033

EXPENDITURES:	Adopted FY 20 BUDGET	ACTUAL	PROJECT	TOTAL
31.00 PROFESSIONAL SERVICES	\$14,600	\$7,641	\$6,959	\$14,600
32.00 ACCOUNTING AND AUDITING	\$1,200	\$1,100	\$0	\$1,100
34.00 OTHER CONTRACTUAL SERVICES	\$39,084	\$22,841	\$16,320	\$39,161
40.00 TRAVEL AND PER DIEM				\$0
41.00 COMMUNICATION SERVICES	\$450	\$1,169	\$379	\$1,548
42.00 TRANSPORTATION SERVICES				\$0
43.00 UTILITY SERVICES	\$5,000	\$5,926	\$4,233	\$10,159
44.00 RENTALS AND LEASES				\$0
45.00 INSURANCE	\$2,414	\$5,009	\$0	\$5,009
46.00 REPAIR AND MAINTENANCE	\$67,622	\$3,417	\$11,848	\$15,265
47.00 PRINTING AND BINDING	\$170	\$295	\$211	\$506
49.00 OTHER CHARGES AND OBLIGATIONS	\$5,754	\$2,081	\$1,853	\$3,934
51.00 OFFICE SUPPLIES	\$50	\$0	\$50	\$50
52.00 OPERATING SUPPLIES				\$0
54.00 BOOKS AND PUBLICATIONS				\$0
TOTAL OP EXPENDITURES	\$136,344	\$49,479	\$41,852	\$91,331

CAPITAL OUTLAY	Adopted FY 20 BUDGET	ACTUAL	PROJECT	TOTAL
61.00 LAND				\$0
62.00 BUILDINGS				\$0
63.00 IMPROVEMENTS	\$0	\$0	\$0	\$0
64.00 MACHINERY AND EQUIPMENT				\$0
TOTAL CAPITAL OUTLAY	\$0	\$0	\$0	\$0

DEBT SERVICE	Adopted FY 20 BUDGET	ACTUAL	PROJECT	TOTAL
71.00 PRINCIPAL				\$0
72.00 INTEREST				\$0
73.00 OTHER DEBT SERVICE COSTS				\$0
TOTAL DEBT SERVICE	\$0	\$0	\$0	\$0

ESTIMATING FUND BALANCE

NON-OPERATING	Adopted FY 20 BUDGET	ACTUAL	PROJECT	TOTAL
90.93 BUDGET TRANSFERS (Note C)		NO DATA		
90.99 RESERVE FOR FUTURE CAPITAL (Note C)				
90.99 RESERVE FOR CONTINGENCY (Note C)	\$8,000			
TOTAL NON-OPERATING	\$8,000			
TOTAL EXPEND AND NON-OPERATING	\$144,344		\$49,479	\$41,852

SUMMARY OF FY 20 FUND BALANCE	ACTUAL	PROJECT	TOTAL
FY 20 REVENUE: TOTAL =	\$127,955	\$28,078	\$156,033
MINUS: FY 20 EXPENDITURES: TOTAL =	\$49,479	\$41,852	\$91,331
ESTIMATED FUND BALANCE =	\$78,476	-\$13,774	\$64,702

NOTES:

- (A) In "ACTUAL" column, use actual amount deposited to district account by Tax Collector's Office.
- (B) In "ACTUAL" column, enter the total fund balance amount from FY 19 Annual Financial Report. This includes all amounts even those reserved for capital projects.
- (C) There can be NO direct expenditures from any of these categories.

ESTIMATING FUND BALANCE

DISTRICT NAME WESTCHESTER SDD

BUDGET CATEGORIES	FY 21 BUDGET
REVENUES	
363.10 SPECIAL ASSESSMENTS	\$91,972
366.00 DONATIONS	
361.00 INTEREST	\$150
TOTAL GROSS REVENUES	\$92,122
MINUS 5%	-\$4,606
PLUS:	
384.00 DEBT PROCEEDS	
389.90 EST BEGINNING FUND BALANCE	\$64,702
TOTAL REVENUES	\$152,218

EXPENDITURES:	FY 21 BUDGET
31.00 PROFESSIONAL SERVICES	\$14,600
32.00 ACCOUNTING AND AUDITING	\$2,400
34.00 OTHER CONTRACTUAL SERVICES	\$39,168
40.00 TRAVEL AND PER DIEM	\$0
41.00 COMMUNICATION SERVICES	\$1,195
43.00 UTILITY SERVICES	\$11,000
44.00 RENTALS AND LEASES	\$0
45.00 INSURANCE	\$5,510
46.00 REPAIR AND MAINTENANCE	\$65,755
47.00 PRINTING AND BINDING	\$525
49.00 OTHER CHARGES AND OBLIGATIONS	\$2,175
51.00 OFFICE SUPPLIES	\$50
52.00 OPERATING SUPPLIES	\$0
54.00 BOOKS AND PUBLICATIONS	\$0
TOTAL OP EXPENDITURES	\$142,378

CAPITAL OUTLAY	FY 21 BUDGET
61.00 LAND	
62.00 BUILDINGS	
63.00 IMPROVEMENTS	
64.00 MACHINERY AND EQUIPMENT	
TOTAL CAPITAL OUTLAY	\$0

DEBT SERVICE	FY 21 BUDGET
71.00 PRINCIPAL	
72.00 INTEREST	
73.00 OTHER DEBT SERVICE COSTS	
TOTAL DEBT SERVICE	\$0

NON-OPERATING	FY 21 BUDGET
99.01 BUDGET TRANSFERS	\$1,839
99.02 RESERVE FOR FUTURE CAPITAL	\$0
99.03 RESERVE FOR CONTINGENCY	\$8,000
TOTAL NON-OPERATING	\$9,839
TOTAL EXPEND AND NON-OPERATING	\$152,218

Revenues Minus Expenditures Equals \$0

ESTIMATING FUND BALANCE

BACKUP SCHEDULES
Show in the area below, how line items are calculated:

363.10	SPECIAL ASSESSMENTS	Single family - (\$58.08 x 368 units); non-single family parcels w/frontage - (\$12 x 5,830 units); non-single family parcels embedded w/other non-single family parcels - (\$58.08 x 11 units)
361.00	INTEREST	Based on 0.08% APY
31.00	PROFESSIONAL SERVICES	Legal fees (\$216.67 x 12); Management fees (\$1,000 x 12 months)
32.00	ACCOUNTING AND AUDITING	Prepare FY 20 audited statement (\$2,400)
34.00	OTHER CONTRACTUAL SERVICES	See Schedule #1
41.00	COMMUNICATION SERVICES	Postage (\$525); Wetsite Hosting (\$167.50 x 4)
43.00	UTILITY SERVICES	Water utilities (\$916.67 x 12)
45.00	INSURANCE	Commercial liability insurance
46.00	REPAIR AND MAINTENANCE	See Schedule #2
47.00	PRINTING AND BINDING	Agenda packages
49.00	OTHER CHARGES AND OBLIGATIONS	Legal ads (\$1,900); Annual District filing fee (\$175); Misc-Contingency (\$100)
51.00	OFFICE SUPPLIES	Miscellaneous supplies
99.03	RESERVE FOR CONTINGENCY	

Schedule #1

Other Contractual Services	Lakes and Wetland services (\$234 x 12 months); Landscape services (\$2,775 x 12 months); Irrigation services (\$255 x 12 months)
----------------------------	---

Schedule #2

Repair and Maintenance	General \$40,378 repair services; fertilizer services \$240 FY 20 average
------------------------	--

WESTCHESTER
Special Dependent District

Annual Operating and Debt Service Budget
Fiscal Year 2021

Approved Tentative Budget:
(Approved at 5/27/20 Meeting)

Prepared by:



Table of Contents

	<u>Page #</u>
<u>OPERATING BUDGET</u>	
General Fund	
Summary of Revenues, Expenditures and Changes in Fund Balances	1-2
Budget Narrative	3-4
<u>SUPPORTING BUDGET SCHEDULES</u>	
Comparison of Assessments Rates	5

Westchester
Special Dependent District

Operating Budget
Fiscal Year 2021

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2021 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2019	BUDGET FY 2020	THRU APR-2020	MAY - SEPT-2020	PROJECTED FY 2020	BUDGET FY 2021
REVENUES						
Interest - Investments	\$ 82	\$ 150	\$ 41	\$ 29	\$ 70	\$ 150
Interest - Tax Collector	16	-	12	-	12	-
Special Assmnts- Tax Collector	66,868	91,972	63,923	28,049	91,972	91,972
Special Assmnts- Discounts	(2,303)	(4,606)	(2,526)	-	(2,526)	(4,606)
Other Miscellaneous Revenues	522	-	-	-	-	-
TOTAL REVENUES	65,185	87,516	61,450	28,078	89,528	87,516
OTHER FUNDING SOURCES						
Use of Fund Balance (Carry-over Balance)	-	60,927	126,417	-	126,417	64,702
TOTAL OTHER FUNDING SOURCES	-	60,927	126,417	-	126,417	64,702
TOTAL REVENUE AND OTHER FUNDING	65,185	148,443	187,867	28,078	215,945	152,218
EXPENDITURES						
<i>Administrative</i>						
ProfServ-Legal Services	3,767	2,600	641	1,959	2,600	2,600
ProfServ-Mgmt Consulting Serv	11,000	12,000	7,000	5,000	12,000	12,000
Auditing Services	1,100	1,200	1,100	-	1,100	2,400
Contract-Website Hosting	-	200	873	168	1,041	670
Postage and Freight	107	250	296	211	507	525
Insurance - General Liability	100	2,414	5,009	-	5,009	5,510
Printing and Binding	426	170	295	211	506	525
Legal Advertising	714	1,900	608	1,292	1,900	1,900
Misc-Assessmnt Collection Cost	1,291	3,679	1,228	561	1,789	1,839
Misc-Contingency	-	-	70	-	70	100
Office Supplies	-	50	-	50	50	50
Annual District Filing Fee	175	175	175	-	175	175
Total Administrative	18,680	24,638	17,295	9,452	26,747	28,294
<i>Field</i>						
Contracts-Lake and Wetland	2,724	2,724	1,631	1,170	2,801	2,808
Contracts-Landscape	32,725	33,300	19,425	13,875	33,300	33,300
Contracts-Irrigation	2,805	3,060	1,785	1,275	3,060	3,060
Utility - Water	5,664	5,000	5,926	4,233	10,159	11,000
R&M-General	1,933	40,378	3,252	1,748	5,000	40,378
R&M-Fertilizer	220	2,500	140	100	240	240
Misc-Contingency	349	24,744	25	10,000	10,025	25,137
Capital Improvements	59,998	-	-	-	-	-
Total Field	106,418	111,706	32,184	32,401	64,585	115,923
<i>Non-Operating</i>						
Reserve - Contingency	-	8,000	-	-	-	8,000
Total Non-Operating	-	8,000	-	-	-	8,000
TOTAL EXPENDITURES	125,098	144,344	49,479	41,852	91,331	152,218
Revenues minus Expenditures	(59,913)	4,099	138,388	(13,774)	124,614	(0)

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2021 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2019	BUDGET FY 2020	THRU APR-2020	MAY - SEPT-2020	PROJECTED FY 2020	BUDGET FY 2021
Net change in fund balance	(59,913)	(56,828)	11,971	(13,774)	(1,803)	(64,702)
FUND BALANCE, BEGINNING	126,418	66,505	66,505	-	66,505	64,702
FUND BALANCE, ENDING	\$ 66,505	\$ 9,677	\$ 78,476	\$ (13,774)	\$ 64,702	\$ (0)

Budget Narrative
Fiscal Year 2021

REVENUES

Interest-Investments

The District earns interest on the monthly average collected balance for their operating account.

Special Assessments-Tax Collector

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District to pay for the operating expenditures during the Fiscal Year.

Special Assessments-Discounts

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments. The budgeted amount for the fiscal year is calculated at 5% of the anticipated Non-Ad Valorem assessments.

EXPENDITURES

Administrative**Professional Services-Legal Services**

The District's Attorney, Persson and Cohen provides general legal services to the District, i.e., attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions, and other research as directed or requested by the Board of Supervisors and the District Manager.

Professional Services-Management Consulting Services

The District receives management, accounting and administrative services as part of a management agreement with Inframark Infrastructure Management Services. Also includes cost of Information Technology (GASB 54 Compliant Software System), transcription services, records management and long-term offsite records storage. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the management agreement.

Auditing Services

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is based on contracted fees from an existing engagement letter.

Contracts-Website Hosting

CDD website services (hosting, support, and training) and CDD ongoing PDF accessibility services to comply with new State Statutes. Innersync Studio, LTD manages the website.

Postage and Freight

Actual postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

Insurance-General Liability

The District's General Liability & Public Officials Liability Insurance policy.

Printing and Binding

Copies used in the preparation of agenda packages, required mailings, and other special projects.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.

WESTCHESTER

Special Dependent District

*General Fund***Budget Narrative**
Fiscal Year 2021**EXPENDITURES****Administrative** (Continue)**Miscellaneous-Assessment Collection Costs**

The District reimburses the Hillsborough County Tax Collector for necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The budget for collection costs was based on a maximum of 2% of the anticipated assessment collections.

Miscellaneous-Contingency

This is for miscellaneous expenses that the District may incur.

Office Supplies

Supplies used in the preparation and binding of agenda packages, required mailings, and other special projects.

Annual District Filing Fee

The District is required to pay an annual fee of \$175 to the Florida Department of Economic Opportunity.

Field**Contracts-Lake and Wetland**

The District has a contract with Solitude Lake Management, LLC to maintain the lakes for the District.

Contracts-Landscape

The District has a contract with U.S. Lawns of North Tampa, Inc. and Brightview Landscape Service, Inc. to maintain the landscape for the District.

Contracts-Irrigation

The District has a contract with U.S. Lawns of North Tampa, Inc. and Brightview Landscape Service, Inc. to maintain the irrigation for the District.

Utility - Water

The District has monthly water expenses with B.O.C.C..

R&M-General

This is to cover non-contractual expenses for the District.

R&M-Fertilizer

This fertilizer service is provided by U.S. Lawns of North Tampa, Inc. for the District.

Miscellaneous-Contingency

This is for miscellaneous expenses that the District may incur.

Non-Operating**Reserve - Contingency**

This is for planned purchases that the District may want to incur.

Westchester
Special Dependent District

Supporting Budget Schedule
Fiscal Year 2021

**Comparison of Assessments Rates
Fiscal Year 2021 vs. Fiscal Year 2020**

Category	Product	General Fund 001			# of
		FY 2021	FY 2020	% Chg	Units/FF
1	Single Family	\$58.08	\$58.08	0%	368
2	Non-Single Family parcels with frontage on Countryway Blvd. within the boundaries of Westchester	\$12.00	\$12.00	0%	5830
3	Owned by HOAs, POAs, and Exempt Entities	\$0.00	\$0.00	n/a	21
4	Non-Single Family Parcels Embedded within Other Non-Single Family Parcels	\$58.08	\$58.08	0%	11
					6,230

2B.

RESOLUTION 2020-04

**RESOLUTION ADOPTING FISCAL YEAR 2021 BUDGET
AND APPROVING SPECIAL ASSESSMENTS FOR THE
YEAR 2021**

WHEREAS, WESTCHESTER SPECIAL DEPENDENT DISTRICT is a special District duly established and operating pursuant to Ordinance #05-3; and

WHEREAS, Ordinance #05-3 provided that the Board of Trustees of WESTCHESTER SPECIAL DEPENDENT DISTRICT has the right, power and authority to levy a special assessment against all parcels of property situated within the District for purposes including but not limited to, MAINTAINING AND IMPROVING PUBLIC RIGHTS-OF-WAY AND COMMON PROPERTY; and

WHEREAS, the Board of Trustees of WESTCHESTER SPECIAL DEPENDENT DISTRICT has determined that the assessment for the year 2021 shall be in the amount of \$ 91,972; and,

WHEREAS, the Board of Trustees of WESTCHESTER SPECIAL DEPENDENT DISTRICT has had a duly advertised Public Hearing on the 24th day of June, 2020; and,

WHEREAS, the Board of Trustees of WESTCHESTER SPECIAL DEPENDENT DISTRICT has presented the proposed assessment and proposed budget to the property owners and residents of WESTCHESTER SPECIAL DEPENDENT DISTRICT at the Public Hearing; and

WHEREAS, the Board of Trustees of WESTCHESTER SPECIAL DEPENDENT DISTRICT has heard discussion and comments from the public.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD
OF TRUSTEES OF WESTCHESTER SPECIAL
DEPENDENT DISTRICT, THIS 24TH DAY OF JUNE 2020;**

That the above recitation of findings of fact is hereby incorporated into this Resolution;

1. The Board of Trustees of WESTCHESTER SPECIAL DEPENDENT DISTRICT approves the proposed budget for Fiscal Year 2021.

2. The Board of Trustees of WESTCHESTER SPECIAL DEPENDENT DISTRICT approves the proposed assessment of \$ 91,972 for 2021.

Category	Product	General Fund 001			# of Units/FF
		FY2021	FY2020	% Chg	
1	Single Family	\$58.08	\$58.08	0%	368
2	Non-Single Family parcels with frontage on Countryway Blvd. within the boundaries of Westchester	\$12.00	\$12.00	0%	5830
3	Owned by HOAs, POAs, and Exempt Entities	\$0.00	\$0.00	n/a	21
4	Non-Single Family Parcels Embedded within Other Non-Single Family Parcels	\$58.08	\$58.08	0%	11
					6,230

3. Upon adoption, this Resolution shall be transmitted by the Trustees, along with the approved budget and all other materials required by Hillsborough County to the Board of County Commissioners for their approval.

 Arnold Korshin
 President

ATTEST:

 Cyndi Moses
 Secretary