

**Westchester
Special Dependent District**

July 12, 2021

AGENDA PACKAGE

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

July 1, 2021

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 Monday, July 12, 2021 at 6:30 p.m. at the Waterchase Clubhouse, located at 14401 Waterchase Boulevard, Tampa, Florida 33626. Following is the advance agenda for the Public Hearing:

- 1. Roll Call**
- 2. Audience Comments**
- 3. Fiscal Year 2022 Budget Public Hearing**
 - A.** Public Hearing to Consider Adoption of the Budget for Fiscal Year 2022
 - B.** Consideration of Resolution 2021-02, Adopting the Budget for Fiscal Year 2022
- 4. 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

Third Order of Business

3A.

ESTIMATING FUND BALANCE

DISTRICT: WESTCHESTER SDD
 PERIOD ENDING: FY 2021

BUDGET CATEGORIES	Adopted FY 21 BUDGET	ACTUAL	PROJECT	TOTAL
REVENUES				
363.10 SPECIAL ASSESSMENTS (Note A)	\$91,972	\$53,698	\$46,306	\$100,004
366.00 DONATIONS				\$0
361.00 INTEREST	\$150	\$8,196	\$19	\$8,215
TOTAL GROSS REVENUES	\$92,122	\$61,894	\$46,325	\$108,219
MINUS 5%	-\$4,606			
PLUS:				
384.00 DEBT PROCEEDS				\$0
389.00 BEGINNING FUND BALANCE (Note B)	\$64,702	\$49,051	\$0	\$49,051
TOTAL REVENUES	\$152,218	\$110,945	\$46,325	\$157,270

EXPENDITURES:	Adopted FY 21 BUDGET	ACTUAL	PROJECT	TOTAL
31.00 PROFESSIONAL SERVICES	\$14,600	\$8,143	\$6,457	\$14,600
32.00 ACCOUNTING AND AUDITING	\$1,200	\$2,400	\$0	\$2,400
34.00 OTHER CONTRACTUAL SERVICES	\$39,168	\$26,161	\$13,084	\$39,245
40.00 TRAVEL AND PER DIEM				\$0
41.00 COMMUNICATION SERVICES	\$1,195	\$527	\$180	\$707
42.00 TRANSPORTATION SERVICES				\$0
43.00 UTILITY SERVICES	\$11,000	\$4,546	\$9,092	\$13,638
44.00 RENTALS AND LEASES				\$0
45.00 INSURANCE	\$5,510	\$5,374	\$0	\$5,374
46.00 REPAIR AND MAINTENANCE	\$66,955	\$4,584	\$5,656	\$10,240
47.00 PRINTING AND BINDING	\$525	\$2	\$1	\$3
49.00 OTHER CHARGES AND OBLIGATIONS	\$4,014	\$2,087	\$2,518	\$4,605
51.00 OFFICE SUPPLIES	\$51	\$0	\$50	\$50
52.00 OPERATING SUPPLIES				\$0
54.00 BOOKS AND PUBLICATIONS				\$0
TOTAL OP EXPENDITURES	\$144,218	\$53,824	\$37,038	\$90,862

CAPITAL OUTLAY	Adopted FY 21 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 21 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 21 BUDGET	ACTUAL	PROJECT	TOTAL
90.93 BUDGET TRANSFERS (Note C)		DO NOT USE		
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	\$152,218	\$53,824	\$37,038	\$90,862

SUMMARY OF FY 21 FUND BALANCE	ACTUAL	PROJECT	TOTAL
FY 21 REVENUE: TOTAL =	\$110,945	\$46,325	\$157,270
MINUS: FY 21 EXPENDITURES: TOTAL =	\$53,824	\$37,038	\$90,862
ESTIMATED FUND BALANCE =	\$57,121	\$9,287	\$66,408

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 21 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 22 BUDGET
REVENUES	
363.10 SPECIAL ASSESSMENTS	\$88,054
366.00 DONATIONS	
361.00 INTEREST	\$40
TOTAL GROSS REVENUES	\$88,094
MINUS 5%	-\$4,405
PLUS:	
384.00 DEBT PROCEEDS	
389.90 EST BEGINNING FUND BALANCE	\$66,408
TOTAL REVENUES	\$150,098

EXPENDITURES:	FY 22 BUDGET
31.00 PROFESSIONAL SERVICES	\$14,600
32.00 ACCOUNTING AND AUDITING	\$2,400
34.00 OTHER CONTRACTUAL SERVICES	\$39,252
40.00 TRAVEL AND PER DIEM	\$0
41.00 COMMUNICATION SERVICES	\$770
43.00 UTILITY SERVICES	\$11,000
44.00 RENTALS AND LEASES	\$0
45.00 INSURANCE	\$5,811
46.00 REPAIR AND MAINTENANCE	\$5,820
47.00 PRINTING AND BINDING	\$50
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	\$81,929

CAPITAL OUTLAY	FY 22 BUDGET
61.00 LAND	
62.00 BUILDINGS	
63.00 IMPROVEMENTS	
64.00 MACHINERY AND EQUIPMENT	
TOTAL CAPITAL OUTLAY	\$0

DEBT SERVICE	FY 22 BUDGET
71.00 PRINCIPAL	
72.00 INTEREST	
73.00 OTHER DEBT SERVICE COSTS	
TOTAL DEBT SERVICE	\$0

NON-OPERATING	FY 22 BUDGET
99.01 BUDGET TRANSFERS	\$1,761
99.02 RESERVE FOR FUTURE CAPITAL	\$0
99.03 RESERVE FOR CONTINGENCY	\$0
TOTAL NON-OPERATING	\$1,761
TOTAL EXPEND AND NON-OPERATING	\$83,690

Revenues Minus Expenditures Equals

\$66,408

ESTIMATING FUND BALANCE

BACKUP SCHEDULES

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

363.10	SPECIAL ASSESSMENTS	Single family - (\$67.77 x 368 units); non-single family parcels w/frontage - (\$14 x 5,830 units); non-single family parcels embedded w/other non-single family parcels - (\$67.77 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 21 audited statement (\$2,400)
34.00	OTHER CONTRACTUAL SERVICES	See Schedule #1
41.00	COMMUNICATION SERVICES	Postage (\$100); 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	n/a

Schedule #1

Other Contractual Services	Lakes and Wetland services (\$241.02 x 12 months); Landscape services (\$2,775 x 12 months); Irrigation services (\$255 x 12 months)
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Schedule #2

Repair and Maintenance	R&M-General \$5,580; Fertilizer services (\$20 x 12 months)
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WESTCHESTER
Special Dependent District

Annual Operating and Debt Service Budget
Fiscal Year 2022

Modified Tentative Budget
(Printed on 6/30/21 at 6:40 PM)

Prepared by:



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Westchester
Special Dependent District

Operating Budget
Fiscal Year 2022

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2022 Modified Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2020	BUDGET FY 2021	THRU MAY-2021	JUNE - SEPT-2021	PROJECTED FY 2021	BUDGET FY 2022
REVENUES						
Interest - Investments	\$ 60	\$ 150	\$ 38	\$ 19	\$ 57	\$ 40
Interest - Tax Collector	12	-	8,158	-	8,158	-
Special Assmnts- Tax Collector	64,228	91,972	45,666	46,306	91,972	88,054
Special Assmnts- Delinquent	-	-	10,560	-	10,560	-
Special Assmnts- Discounts	(2,519)	(4,606)	(2,528)	-	(2,528)	(4,405)
Other Miscellaneous Revenues	489	-	-	-	-	-
TOTAL REVENUES	62,270	87,516	61,894	46,325	108,219	83,690
OTHER FUNDING SOURCES						
Use of Fund Balance (Carry-over Balance)	-	(64,702)	-	-	-	66,408
TOTAL OTHER FUNDING SOURCES	-	(64,702)	-	-	-	66,408
TOTAL REVENUE AND OTHER FUNDING	62,270	22,814	61,894	46,325	108,219	150,098
EXPENDITURES						
<i>Administrative</i>						
ProfServ-Legal Services	1,368	2,600	143	2,457	2,600	2,600
ProfServ-Mgmt Consulting Serv	12,000	12,000	8,000	4,000	12,000	12,000
Auditing Services	1,100	1,200	2,400	-	2,400	2,400
Contract-Website Hosting	1,040	670	503	168	671	670
Postage and Freight	310	525	24	12	36	100
Insurance - General Liability	5,009	5,510	5,374	-	5,374	5,811
Printing and Binding	295	525	2	1	3	50
Legal Advertising	2,137	1,900	308	1,592	1,900	1,900
Misc-Assessmnt Collection Cost	1,234	1,839	1,604	926	2,530	1,761
Misc-Contingency	100	100	-	-	-	100
Office Supplies	-	51	-	50	50	50
Annual District Filing Fee	175	175	175	-	175	175
Total Administrative	24,768	27,095	18,533	9,206	27,739	27,617
<i>Field</i>						
Contracts-Lake and Wetland	2,801	2,808	1,921	964	2,885	2,892
Contracts-Landscape	33,300	33,300	22,200	11,100	33,300	33,300
Contracts-Irrigation	3,060	3,060	2,040	1,020	3,060	3,060
Utility - Water	10,858	11,000	4,546	9,092	13,638	11,000
R&M-General	4,673	40,378	4,424	576	5,000	5,580
R&M-Fertilizer	240	240	160	80	240	240
Misc-Contingency	25	26,337	-	5,000	5,000	-
Total Field	54,957	117,123	35,291	27,832	63,123	56,072
<i>Non-Operating</i>						
Reserve - Contingency	-	8,000	-	-	-	-
Total Non-Operating	-	8,000	-	-	-	-
TOTAL EXPENDITURES	79,725	152,218	53,824	37,038	90,862	83,690

Summary of Revenues, Expenditures and Changes in Fund Balances
 Fiscal Year 2022 Modified Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2020	BUDGET FY 2021	THRU MAY-2021	JUNE - SEPT-2021	PROJECTED FY 2021	BUDGET FY 2022
Revenues minus Expenditures	(17,455)	(129,404)	8,070	9,287	17,357	66,408
Net change in fund balance	(17,455)	(64,702)	8,070	9,287	17,357	-
FUND BALANCE, BEGINNING	66,506	49,051	49,051	-	49,051	66,408
FUND BALANCE, ENDING	\$ 49,051	\$ (15,651)	\$ 57,121	\$ 9,287	\$ 66,408	\$ 66,408

Budget Narrative
Fiscal Year 2022

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 2022**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 FL Landscapes & Lawns and Brightview Landscape Service, Inc. to maintain the landscape for the District.

Contracts-Irrigation

The District has a contract with FL Landscapes & Lawns 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 of the District.

R&M-Fertilizer

This fertilizer service is provided by FL Landscapes & Lawns for the District.

Westchester
Special Dependent District

Supporting Budget Schedule
Fiscal Year 2022

**Comparison of Assessments Rates
Fiscal Year 2022 vs. Fiscal Year 2021**

Category	Product	General Fund 001			# of
		FY 2022	FY 2021	% Chg	Units/FF
1	Single Family	\$67.77	\$58.08	17%	368
2	Non-Single Family parcels with frontage on Countryway Blvd. within the boundaries of Westchester	\$14.00	\$12.00	17%	4454
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	\$67.77	\$58.08	17%	11
					4,854

*** Assessments increased because of PID A0035320000, 1376 Category 2 Units, Parcel was escheated to the county

3B.

RESOLUTION 2021-02

**RESOLUTION ADOPTING FISCAL YEAR 2022 BUDGET
AND APPROVING SPECIAL ASSESSMENTS FOR THE
YEAR 2022**

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 2022 shall be in the amount of \$88,054; and,

WHEREAS, the Board of Trustees of WESTCHESTER SPECIAL DEPENDENT DISTRICT has had a duly advertised Public Hearing on the 12th day of July, 2021; 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 12TH DAY OF JULY 2021;**

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 2022.

2. The Board of Trustees of WESTCHESTER SPECIAL DEPENDENT DISTRICT approves the proposed assessment of \$88,054 for 2022.

Category	Product	General Fund 001			# of Units/FF
		FY2022	FY2021	% Chg	
1	Single Family	\$67.77	\$58.08	0%	368
2	Non-Single Family parcels with frontage on Countryway Blvd. within the boundaries of Westchester	\$14.00	\$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	\$67.77	\$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