

WESTCHESTER SPECIAL DEPENDENT DISTRICT

REVISED MEETING AGENDA

**Monday, September 8, 2025, at 6:00
PM Meeting to be held at:**

**Maureen B. Gauzza Regional Library
11211 Countryway Blvd.,
Tampa, FL 33626**

Prepared by:



2005 Pan Am Circle
Suite 300
Tampa, FL 33607

Westchester Special Dependent District

Governing Body Members

Cyndi Moses, President
Tim Schultz, Vice President
David Maughan, Secretary
Jay Juarbe, Treasurer
Emily Brushwood, Secretary
Shelley Wimbs, Secretary
Alain de Delva, Trustee

Staff

Alize Aninipot, District Manager
Jennifer Goldyn, Regional Manager
Andy Cohen, District Counsel

Workshop Revised Meeting Agenda
Monday, September 8, 2025 – 6:00 p.m.

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- 1. Roll Call**
 - 2. Business Item**
 - A.** Discussion of Fiscal Year 2025-2026 Final Budget.....Page 3
 - B.** Discussion of August 2025 Financials.....Page 11
 - 3. Supervisor Requests**
 - 4. Adjournment**

WESTCHESTER
Special Dependent District

Annual Operating Budget

Fiscal Year 2026

Modified Tentative Budget

Prepared by:



WESTCHESTER

Special Dependent District

Table of Contents

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

Westchester
Special Dependent District

Operating Budget
Fiscal Year 2026

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2026 Budget

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2025	ACTUAL THRU 8/31/25	PROJECTED SEPTEMBER- 9/30/2025	TOTAL PROJECTED FY 2025	ANNUAL BUDGET FY 2026
REVENUES					
Interest	\$ 150	\$ 316	\$ 29	\$ 345	\$ -
Interest - Tax Collector	-	124	-	124	-
Special Assmnts- Tax Collector	78,028	74,940	3,088	78,028	78,028
Special Assmnts- Discounts	(3,909)	(2,942)	-	(2,942)	(3,901)
TOTAL REVENUES	74,269	72,438	3,117	75,555	74,127
OTHER FUNDING SOURCES					
Use of Fund Balance (Carry-over Balance)	22,687	-	22,687	22,687	48,544
TOTAL OTHER FUNDING SOURCES	22,687	-	22,687	22,687	48,544
TOTAL REVENUE AND OTHER FUNDING	96,956	72,438	25,804	98,242	122,671
EXPENDITURES					
<i>Administrative</i>					
ProfServ-Legal Services	2,600	413	38	451	2,600
ProfServ-Mgmt Consulting Serv	12,500	11,458	1,042	12,500	12,000
Auditing Services	2,400	2,400	-	2,400	2,400
Contract-Website Hosting	670	503	167	670	670
Postage and Freight	100	105	-	105	100
Insurance - General Liability	3,939	5,600	-	5,600	6,440
Printing and Binding	50	-	50	50	50
Legal Advertising	1,500	393	1,107	1,500	1,500
Misc-Assessmnt Collection Cost	1,561	1,440	62	1,502	1,561
Misc-Contingency	100	133	12	145	100
Office Supplies	50	165	-	165	50
Annual District Filing Fee	175	225	-	225	175
Total Administrative	25,645	22,835	2,478	25,313	27,646
<i>Field</i>					
Contracts-Lake and Wetland	3,382	3,184	1,742	4,926	3,483
Contracts-Landscape	21,900	20,422	1,478	21,900	22,278
Contracts-Irrigation	660	605	55	660	660
Utility - Water	16,000	9,124	847	9,971	16,000
R&M-General	29,030	1,172	109	1,281	52,264
R&M-Fertilizer	240	220	20	240	240
Misc-Contingency	99	187	-	187	100
Total Field	71,311	34,914	4,250	39,164	95,025
TOTAL EXPENDITURES	96,956	57,749	6,729	64,478	122,671
Revenues minus Expenditures	0	14,689	19,076	33,765	(0)
Net change in fund balance	(22,687)	14,689	(3,611)	11,078	(48,544)
FUND BALANCE, BEGINNING	37,466	37,466	-	37,466	48,544
FUND BALANCE, ENDING	\$ 14,779	\$ 52,155	\$ (3,611)	\$ 48,544	\$ (0)

Budget Narrative
Fiscal Year 2026**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 timely payment of assessments. The budgeted amount for the fiscal year is 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 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.

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

Budget Narrative
Fiscal Year 2026**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 to pay an annual fee of \$175 to the Florida Department of Economic Opportunity.

Field**Contracts-Lake and Wetland**

The District has a contract to maintain the lakes for the District.

Contracts-Landscape

The District has a contract to maintain the landscape for the District.

Contracts-Irrigation

The District has a contract 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 for the District.

Misc-Contingency

This is for miscellaneous expenses the District may incur.

Westchester
Special Dependent District

Supporting Budget Schedule
Fiscal Year 2026

WESTCHESTER

Special Dependent District

Comparison of Assessments Rates Fiscal Year 2026 vs. Fiscal Year 2025

Category	Product	General Fund 001			# of
		FY 2026	FY 2025	% Chg	Units/FF
1	Single Family	\$68	\$68	0%	368
2	Non-Single Family parcels with frontage on Countryway Blvd. within the boundaries of Westchester	\$14	\$14	0%	3738
3	Owned by HOAs, POAs, and Exempt Entities	\$0	\$0	n/a	0
4	Non-Single Family Parcels Embedded within Other Non-Single Family Parcels	\$68	\$68	0%	11
					4,117

**Westchester
Special Dependent District**

Financial Report

August 31, 2025



Table of Contents

FINANCIAL STATEMENTS

Balance Sheet - All Funds	Page 1
Statement of Revenues, Expenditures and Changes in Fund Balance	
General Fund	Pages 2 - 3

SUPPORTING SCHEDULES

Special Assessments - Collection Schedule(s)	Page 4
Cash and Investment Report	Page 5
Bank Reconciliation	Page 6
Payment Register by Fund	Page 7

**Westchester
Special Dependent District**

Financial Statements

(Unaudited)

August 31, 2025

Balance Sheet
August 31, 2025

<u>ACCOUNT DESCRIPTION</u>	<u>TOTAL</u>
<u>ASSETS</u>	
Cash - Checking Account	\$ 53,060
Deposits	1,700
TOTAL ASSETS	\$ 54,760
<u>LIABILITIES</u>	
Accounts Payable	\$ 1,738
Accrued Expenses	867
TOTAL LIABILITIES	2,605
<u>FUND BALANCES</u>	
Nonspendable:	
Deposits	1,700
Unassigned:	
	50,455
TOTAL FUND BALANCES	\$ 52,155
TOTAL LIABILITIES & FUND BALANCES	\$ 54,760

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 31, 2025

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	AUG-25 ACTUAL
REVENUES				
Interest - Investments	\$ 150	\$ 316	210.67%	\$ 27
Interest - Tax Collector	-	124	0.00%	-
Special Assmnts- Tax Collector	78,028	74,940	96.04%	-
Special Assmnts- Discounts	(3,909)	(2,942)	75.26%	-
TOTAL REVENUES	74,269	72,438	97.53%	27
EXPENDITURES				
Administration				
ProfServ-Legal Services	2,600	413	15.88%	-
ProfServ-Mgmt Consulting	12,500	11,458	91.66%	1,042
Auditing Services	2,400	2,400	100.00%	-
Contract-Website Hosting	670	503	75.07%	-
Postage and Freight	100	105	105.00%	4
Insurance - General Liability	3,939	5,600	142.17%	-
Printing and Binding	50	-	0.00%	-
Legal Advertising	1,500	393	26.20%	393
Misc-Assessment Collection Cost	1,561	1,440	92.25%	-
Misc-Contingency	100	133	133.00%	-
Office Supplies	50	165	330.00%	15
Annual District Filing Fee	175	225	128.57%	-
Total Administration	25,645	22,835	89.04%	1,454
Field				
Contracts-Lake and Wetland	3,382	3,184	94.15%	290
Contracts-Landscape	21,900	20,422	93.25%	775
Contracts-Irrigation	660	605	91.67%	55
Utility - Water	16,000	9,124	57.03%	35
R&M-General	29,030	1,172	4.04%	-
R&M-Fertilizer	240	220	91.67%	20
Misc-Contingency	100	187	187.00%	17
Total Field	71,312	34,914	48.96%	1,192
TOTAL EXPENDITURES	96,957	57,749	59.56%	2,646

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 31, 2025

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>	<u>AUG-25 ACTUAL</u>
Excess (deficiency) of revenues				
Over (under) expenditures	(22,688)	14,689	-64.74%	(2,619)
Net change in fund balance	<u>\$ (22,688)</u>	<u>\$ 14,689</u>	<u>-64.74%</u>	<u>\$ (2,619)</u>
FUND BALANCE, BEGINNING (OCT 1, 2024)	37,466	37,466		
FUND BALANCE, ENDING	<u>\$ 14,778</u>	<u>\$ 52,155</u>		

**Westchester
Special Dependent District**

Supporting Schedules

August 31, 2025

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WESTCHESTERSpecial Dependent District

Non-Ad Valorem Special Assessments
(Hillsborough County Tax Collector - Monthly Collection Distributions)
For the Fiscal Year Ending September 30, 2025

						ALLOCATION BY FUND
Date Received	Net Amount Received	Discount / (Penalties) Amount	Interest	Collection Costs	Gross Amount Received	General Fund
Assessments Levied					\$ 78,019	\$ 78,019
Allocation %					100.00%	100.00%
Real Estate Current/Installment						
11/05/24	\$ 556	\$ 28	\$ -	\$ 11	\$ 595	\$ 595
12/17/24	17,704	752	-	361	18,818	18,818
01/07/25	27,393	1,163	-	559	29,115	29,115
02/06/25	359	8	-	7	374	374
04/07/25	614	-	-	13	627	627
06/06/25	155	-	(5)	3	154	154
Real Estate Current						
11/14/24	510	22	-	10	542	542
11/21/24	4,262	181	-	87	4,530	4,530
12/02/24	2,760	117	-	56	2,934	2,934
12/06/24	15,758	670	-	322	16,750	16,750
03/10/25	131	1	-	3	136	136
05/06/25	205	-	(6)	4	203	203
Delinquent						
06/17/25	166	-	(5)	3	164	164
TOTAL	\$ 70,574	\$ 2,942	\$ (16)	\$ 1,440	\$ 74,941	\$ 74,940
% COLLECTED					96.05%	96.05%
TOTAL OUTSTANDING					\$ 3,078	\$ 3,079

Cash & Investment Report
August 31, 2025

<u>ACCOUNT NAME</u>	<u>BANK NAME</u>	<u>YIELD</u>	<u>BALANCE</u>
OPERATING FUND			
Municipal Interest Checking	TD Bank	0.58%	\$ 53,060
Total			\$ <u>53,060</u>

Bank Account Statement

Westchester SDD

Friday, September 5, 2025

Page 1

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Bank Account No. 4104**Statement No.** 08-25**Statement Date** 08/31/2025

G/L Account No. 101002 Balance	53,059.67	Statement Balance	53,059.67
		Outstanding Deposits	0.00
Positive Adjustments	0.00		
		Subtotal	53,059.67
Subtotal	53,059.67	Outstanding Checks	0.00
Negative Adjustments	0.00		
Ending G/L Balance	53,059.67	Ending Balance	53,059.67

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
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WESTCHESTER SDD**Payment Register by Fund**

For the Period from 08/01/2025 to 08/31/2025

(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
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GENERAL FUND - 001**CHECK # 100041**

001	08/20/25	SOLITUDE LAKE MANAGEMENT LLC	PSI189896	AUG 2025 POND MAINT	Contracts-Lake and Wetland	534021-53901	\$290.26
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Check Total \$290.26**CHECK # 100042**

001	08/20/25	TIMES PUBLISHING	50548-081325	LEGAL AD	Legal Advertising	548002-51301	\$393.00
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Check Total \$393.00**CHECK # 100043**

001	08/20/25	INFRAMARK LLC	155289	AUG 2025 MGMT SVCS	ProfServ-Mgmt Consulting	531027-51201	\$1,041.67
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001	08/20/25	INFRAMARK LLC	155289	AUG 2025 MGMT SVCS	Misc-Contingency	549900-51301	\$15.00
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Check Total \$1,056.67**CHECK # 100044**

001	08/20/25	DAVEY TREE EXPERT COMPANY	919809334	AUG 2025 LANDSCAPE MAINT	Contracts-Landscape	534050-53901	\$1,081.50
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Check Total \$1,081.50**CHECK # 300008**

001	08/29/25	B.O.C.C. ACH	081225-1266-ACH	07/10-08/08-25 RECLAIMED WATER CHGS	Utility - Water	543018-53901	\$35.34
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Check Total \$35.34**Fund Total** **\$2,856.77****Total Checks Paid** **\$2,856.77**