

**Westchester  
Special Dependent District**

**April 4, 2023 Meeting**

**AGENDA PACKAGE**

**Westchester Special Dependent District**

**Governing Body Members**

Cyndi Moses, Vice President  
 Hernando Donosso, Treasurer  
 Alain de Delva, Assistant Treasurer  
 Jessica Weiss, Secretary  
 Kim Ankney, Trustee  
 Bryan Coward, Trustee  
 Tim Schultz, Trustee

**Staff**

Andrew P. Mendenhall, PMP, District Manager  
 Andrew Cohen, District Counsel

**Board of Trustees Meeting**

Tuesday, April 4, 2023 – 6:30 p.m.

- 1. Roll Call**
- 2. Approval of Agenda**
- 3. Organizational Matters**
  - A. Acceptance of Resignation of Mr. Farooq Siddiqui
  - B. Appointment of New Trustee to Fill the Unexpired Term of Office (Seat 2, Expiring 9/2024)
  - C. Oath of Office for New Trustee
  - D. Designation of Trustees (Resolution 2023-01)
- 4. Approval of Consent Agenda**
  - A. Minutes of the February 22, 2023 Meeting
  - B. Financial Report as of February 28, 2023
- 5. Manager’s Report**
  - A. Consideration of Resolution 2023-02, Designating a Signatory on Bank Accounts
  - B. Distribution of the Proposed Budget for Fiscal Year 2024, and Consideration of Resolution 2023-03, Approving the Proposed Budget and Setting the Public Hearing
  - C. Discussion of Erosion Control Issue
  - D. Discussion of Landscaping
- 6. Board Requests**
- 7. Audience Comments**
- 8. Adjournment**

**District Office:**  
 Inframark, Community Management Services  
 210 North University Drive, Suite 702  
 Coral Springs, Florida 33071  
 954-603-0033

**Meeting Location:**  
 Maureen B. Gauzza Regional Library  
 11211 Countryway Boulevard  
 Tampa, Florida 33626  
 813-273-3652

## **Third Order of Business**

**3D.**

**RESOLUTION 2023-01**

**A RESOLUTION DESIGNATING TRUSTEES OF THE WESTCHESTER SPECIAL DEPENDENT DISTRICT**

WHEREAS, the Board of Trustees of the Westchester Special Dependent District at a regular business meeting held on April 4, 2023 desires to designate the below recited persons to the offices specified.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE WESTCHESTER SPECIAL DEPENDENT DISTRICT:**

1. The following persons were appointed to the offices shown, to wit:

\_\_\_\_\_ President  
\_\_\_\_\_ Vice President  
\_\_\_\_\_ Secretary  
\_\_\_\_\_ Treasurer  
\_\_\_\_\_ Trustee  
\_\_\_\_\_ Trustee  
\_\_\_\_\_ Trustee

PASSED AND ADOPTED THIS 4<sup>TH</sup> DAY OF APRIL, 2023.

\_\_\_\_\_  
President

\_\_\_\_\_  
Secretary

# **Fourth Order of Business**

**4A**

**MINUTES OF MEETING  
WESTCHESTER  
SPECIAL DEPENDENT DISTRICT**

A meeting of the Board of Trustees of the Westchester Special Dependent District was held Wednesday, February 22, 2023 at 6:30 p.m. at the Maureen B. Gauzza Regional Library, located at 11211 Countryway Boulevard, Tampa, Florida 33626.

Present and constituting a quorum were:

Cyndi Moses	Vice President
Hernando Donosso	Treasurer
Alain de Delva	Trustee
Jessica Weiss	Trustee
Kim Ankney	Trustee

Also present were:

Andrew Mendenhall	Manager
Brenden Crawford	Inframark

*Following is a summary of the actions taken.*

**FIRST ORDER OF BUSINESS**  
A quorum was established.

**Roll Call**

**SECOND ORDER OF BUSINESS**

**Approval of Agenda**

On MOTION by Mr. de Delva, seconded by Ms. Weiss, with all in favor, the Agenda for the Meeting was approved as presented.



39 **THIRD ORDER OF BUSINESS** **Organizational Matters**  
 40 **A. Motion for Declaration of Vacancies for Seat 1 (Supervisor Korshin), Seat 3**  
 41 **(Jessica Weiss) & Seat 6 (Kim Ankney)**  
 42

On MOTION by Ms. Ankney, seconded by Ms. Moses, with all in favor, Seat 1 (Supervisor Korshin), Seat 3 (Jessica Weiss) & Seat 6 (Kim Ankney) were declared vacant.

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 48 **B. Discussion and Consideration of Trustees to Fill Vacant Seats**  
 49 • Mr. Mendenhall recommended appointing those Trustees to the same Seats.

On MOTION by Mr. de Delva, seconded by Mr. Donosso, with all in favor, Ms. Weiss was reappointed to Seat 3, and Ms. Ankney was reappointed to Seat 6.

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 55 **C. Oath of Office for New Trustees**  
 56 • Mr. Mendenhall noted Hillsborough County does not require an Oath of Office for  
 57 new Trustees.  
 58 • Mr. Mendenhall mentioned two residents expressed interest to be on the Board, and  
 59 he recommended approval of these individuals. Their names are Tim Schultz and  
 60 Bryan Coward. If they are no longer interested, they have no obligation to this  
 61 Board.

On MOTION by Ms. Ankney, seconded by Ms. Weiss, with all in favor, Mr. Tim Schultz and Mr. Bryan Coward were appointed to the Board of Trustees.

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 67 **D. Designation of Trustees (Resolution 2023-01)**  
 68 • Mr. Mendenhall recommended tabling adoption of this Resolution to the next  
 69 meeting, as discussed.

70  
 71 **FOURTH ORDER OF BUSINESS** **Approval of Consent Agenda**  
 72 **A. Minutes of the June 15, 2022 Meeting**  
 73 **B. Ratification of the August 15, 2022 Budget Hearing Minutes**  
 74 **C. Financial Statements as of September 30, 2022 and January 31, 2023**  
 75 **D. Fiscal Year 2023 Meeting Schedule**  
 76 **E. Ratification of Audit Engagement Letter for Fiscal Years 2022, 2023 & 2024**  
 77 **F. Acceptance of Fiscal Year 2022 Audit Report**

- 78 • There were no negative issues associated with the Fiscal Year 2022 Audit Report.

79

80 Mr. de Delva MOVED to approve the Consent Agenda, and Ms.

81 Ankney seconded the motion.

82

- 83 • The Board scheduled their next meeting for Tuesday, April 4, 2023 at 6:30 p.m. to
- 84 commence discussions regarding the upcoming budget.

85

86 On VOICE vote, with all in favor, the prior motion was approved.

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89 **FIFTH ORDER OF BUSINESS** **Manager’s Report**

90 **A. Discussion of Landscaping**

91 This item was not addressed.

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93 **SIXTH ORDER OF BUSINESS** **Board Requests**

94 None.

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96 **SEVENTH ORDER OF BUSINESS** **Audience Comments**

97 None.

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99 **EIGHTH ORDER OF BUSINESS** **Adjournment**

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102 On MOTION by Mr. Donosso, seconded by Ms. Weiss, with all in

103 favor, the meeting was adjourned.

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President

**4B**

**Westchester  
Special Dependent District**

*Financial Report*

*February 28, 2023*



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**Westchester  
Special Dependent District**

**Financial Statements**

**(Unaudited)**

**February 28, 2023**

**Balance Sheet**  
February 28, 2023

<u>ACCOUNT DESCRIPTION</u>	<u>TOTAL</u>
<b><u>ASSETS</u></b>	
Cash - Checking Account	\$ 54,986
Deposits	1,700
<b>TOTAL ASSETS</b>	<b>\$ 56,686</b>
<b><u>LIABILITIES</u></b>	
Accounts Payable	\$ 4,914
<b>TOTAL LIABILITIES</b>	<b>4,914</b>
<b><u>FUND BALANCES</u></b>	
<b>Nonspendable:</b>	
Deposits	1,700
<b>Unassigned:</b>	
	50,072
<b>TOTAL FUND BALANCES</b>	<b>\$ 51,772</b>
 <b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	 <b>\$ 56,686</b>

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending February 28, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	FEB-23 ACTUAL
<b>REVENUES</b>				
Interest - Investments	\$ 40	\$ 111	277.50%	\$ 29
Interest - Tax Collector	-	32	0.00%	-
Special Assmnts- Tax Collector	88,054	74,070	84.12%	2,493
Special Assmnts- Discounts	(4,405)	(2,876)	65.29%	(71)
<b>TOTAL REVENUES</b>	<b>83,689</b>	<b>71,337</b>	<b>85.24%</b>	<b>2,451</b>
<b>EXPENDITURES</b>				
<b>Administration</b>				
ProfServ-Legal Services	2,600	76	2.92%	76
ProfServ-Mgmt Consulting	12,000	5,000	41.67%	1,000
Auditing Services	2,400	2,400	100.00%	-
Contract-Website Hosting	670	335	50.00%	-
Postage and Freight	100	30	30.00%	-
Insurance - General Liability	5,975	5,528	92.52%	5,528
Printing and Binding	50	-	0.00%	-
Legal Advertising	1,900	240	12.63%	240
Misc-Assessment Collection Cost	1,761	1,424	80.86%	48
Misc-Contingency	100	75	75.00%	15
Office Supplies	50	-	0.00%	-
Annual District Filing Fee	175	175	100.00%	-
<b>Total Administration</b>	<b>27,781</b>	<b>15,283</b>	<b>55.01%</b>	<b>6,907</b>
<b>Field</b>				
Contracts-Lake and Wetland	3,188	1,360	42.66%	274
Contracts-Landscape	34,092	14,772	43.33%	2,954
Contracts-Irrigation	3,060	1,275	41.67%	255
Utility - Water	11,000	5,182	47.11%	3,823
R&M-General	33,165	306	0.92%	-
R&M-Fertilizer	240	100	41.67%	20
Misc-Contingency	100	534	534.00%	100
<b>Total Field</b>	<b>84,845</b>	<b>23,529</b>	<b>27.73%</b>	<b>7,426</b>
<b>TOTAL EXPENDITURES</b>	<b>112,626</b>	<b>38,812</b>	<b>34.46%</b>	<b>14,333</b>



**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending February 28, 2023

<b>ACCOUNT DESCRIPTION</b>	<b>ANNUAL ADOPTED BUDGET</b>	<b>YEAR TO DATE ACTUAL</b>	<b>YTD ACTUAL AS A % OF ADOPTED BUD</b>	<b>FEB-23 ACTUAL</b>
Excess (deficiency) of revenues				
Over (under) expenditures	(28,937)	32,525	n/a	(11,882)
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Contribution to (Use of) Fund Balance	(28,937)	-	0.00%	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>(28,937)</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>
Net change in fund balance	\$ (28,937)	\$ 32,525	n/a	\$ (11,882)
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>	<b>19,247</b>	<b>19,247</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ (9,690)</b>	<b>\$ 51,772</b>		

**Westchester  
Special Dependent District**

Supporting Schedules

February 28, 2023

**Non-Ad Valorem Special Assessments  
(Hillsborough County Tax Collector - Monthly Collection Distributions)  
For the Fiscal Year Ending September 30, 2023**

					ALLOCATION BY FUND	
Date Received	Net Amount Received	Discount / (Penalties) Amount	Collection Costs	Gross Amount Received	General Fund	
Assessments Levied				\$ 88,054	\$	88,054
Allocation %				100%		100.00%
<b>Real Estate Current/Installment</b>						
11/03/22	\$ 438	\$ 21	\$ 9	\$ 467	\$	467
12/14/22	2,835	119	58	3,012		3,012
01/05/23	8,868	316	181	9,365		9,365
<b>Real Estate Current</b>						
11/17/22	13,039	554	266	13,860		13,860
11/22/22	6,080	258	124	6,462		6,462
11/29/22	7,425	316	152	7,892		7,892
12/07/22	28,712	1,221	586	30,518		30,518
02/06/23	2,374	71	48	2,493		2,493
<b>TOTAL</b>	<b>\$ 69,771</b>	<b>\$ 2,876</b>	<b>\$ 1,424</b>	<b>\$ 74,070</b>	<b>\$</b>	<b>74,070</b>
% COLLECTED				84.12%		84.12%
<b>TOTAL OUTSTANDING</b>				<b>\$ 13,984</b>	<b>\$</b>	<b>13,984</b>

**Cash & Investment Report**  
**February 28, 2023**

<u>ACCOUNT NAME</u>	<u>BANK NAME</u>	<u>YIELD</u>	<u>BALANCE</u>
<b>OPERATING FUND</b>			
Municipal Interest Checking	TD Bank	0.58%	\$ 54,986
		<b>Subtotal</b>	<u>54,986</u>
		<b>Total</b>	<u>\$ 54,986</u>

**Westchester SDD**

Bank Reconciliation

Bank Account No. 4104 TD Bank GF  
 Statement No. 02-23  
 Statement Date 2/28/2023

<b>G/L Balance (LCY)</b>	54,986.23	<b>Statement Balance</b>	60,754.48
<b>G/L Balance</b>	54,986.23	<b>Outstanding Deposits</b>	0.00
<b>Positive Adjustments</b>	0.00		
	<hr/>		
<b>Subtotal</b>	54,986.23	<b>Subtotal</b>	60,754.48
<b>Negative Adjustments</b>	0.00	<b>Outstanding Checks</b>	5,768.25
	<hr/>	<b>Differences</b>	0.00
<b>Ending G/L Balance</b>	54,986.23	<b>Ending Balance</b>	54,986.23
<b>Difference</b>	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
<b>Outstanding Checks</b>						
2/28/2023	Payment	5337	TIMES PUBLISHING	240.00	0.00	240.00
2/28/2023	Payment	5338	THE PLEXUS GROUPE LLC	5,528.25	0.00	5,528.25
<b>Total Outstanding Checks.....</b>				<b>5,768.25</b>		<b>5,768.25</b>

**WESTCHESTER SDD**  
**Payment Register by Bank Account**  
 For the Period from 2/01/23 to 2/28/23  
 (Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
<b>TD BANK GF - (ACCT#XXXXX4104)</b>							
<b>CHECK # 5329</b>							
02/06/23	Vendor	INFRAMARK, LLC	87461	DEC 2022 MGMT SVCS	ProfServ-Mgmt Consulting Serv	001-531027-51201	\$1,000.00
02/06/23	Vendor	INFRAMARK, LLC	87461	DEC 2022 MGMT SVCS	Postage and Freight	001-541006-51301	\$11.40
02/06/23	Vendor	INFRAMARK, LLC	87461	DEC 2022 MGMT SVCS	RECORD STORAGE FEE	001-549900-51301	\$15.00
02/06/23	Vendor	INFRAMARK, LLC	88608	JAN 2023 MGMT FEES	ProfServ-Mgmt Consulting Serv	001-531027-51201	\$1,000.00
02/06/23	Vendor	INFRAMARK, LLC	88608	JAN 2023 MGMT FEES	Postage and Freight	001-541006-51301	\$4.56
02/06/23	Vendor	INFRAMARK, LLC	88608	JAN 2023 MGMT FEES	RECORD STORAGE	001-549900-51301	\$15.00
<b>Check Total</b>							<b>\$2,045.96</b>
<b>CHECK # 5330</b>							
02/06/23	Vendor	BRIGHTVIEW LANDSCAPE SERVICE, INC.	8231900	JAN 2023 MAINT.	Misc-Contingency	001-549900-53901	\$100.00
02/06/23	Vendor	BRIGHTVIEW LANDSCAPE SERVICE, INC.	8231900	JAN 2023 MAINT.	Contracts-Landscape	001-534050-53901	\$2,066.00
02/06/23	Vendor	BRIGHTVIEW LANDSCAPE SERVICE, INC.	8231900	JAN 2023 MAINT.	Contracts-Irrigation	001-534073-53901	\$200.00
02/06/23	Vendor	BRIGHTVIEW LANDSCAPE SERVICE, INC.	8231900	JAN 2023 MAINT.	Contracts-Landscape	001-534050-53901	\$113.33
<b>Check Total</b>							<b>\$2,479.33</b>
<b>CHECK # 5331</b>							
02/06/23	Vendor	INNERSYNC	20981	WEBSITE/COMPLIANCE SVCS	Contract-Website Hosting	001-534384-51301	\$75.00
02/06/23	Vendor	INNERSYNC	20981	WEBSITE/COMPLIANCE SVCS	Contract-Website Hosting	001-534384-51301	\$92.50
<b>Check Total</b>							<b>\$167.50</b>
<b>CHECK # 5332</b>							
02/06/23	Vendor	SOLITUDE LAKE MANAGEMENT LLC	PSI-44113	JAN 2023 MAINT	Contracts-Lake and Wetland	001-534021-53901	\$273.60
<b>Check Total</b>							<b>\$273.60</b>
<b>CHECK # 5333</b>							
02/06/23	Vendor	FLA LANDSCAPES AND LAWNS	49146	JAN 2023 MAINT	Contracts-Landscape	001-534050-53901	\$775.00
02/06/23	Vendor	FLA LANDSCAPES AND LAWNS	49146	JAN 2023 MAINT	Contracts-Irrigation	001-534073-53901	\$55.00
02/06/23	Vendor	FLA LANDSCAPES AND LAWNS	49146	JAN 2023 MAINT	R&M-Fertilizer	001-546026-53901	\$20.00
<b>Check Total</b>							<b>\$850.00</b>
<b>CHECK # 5334</b>							
02/06/23	Vendor	BRIGHTVIEW LANDSCAPE SERVICE, INC.	8267482	FEB 2023 LANDSCAPE MAINT	Contracts-Landscape	001-534050-53901	\$2,066.00
02/06/23	Vendor	BRIGHTVIEW LANDSCAPE SERVICE, INC.	8267482	FEB 2023 LANDSCAPE MAINT	Misc-Contingency	001-549900-53901	\$100.00
02/06/23	Vendor	BRIGHTVIEW LANDSCAPE SERVICE, INC.	8267482	FEB 2023 LANDSCAPE MAINT	Contracts-Landscape	001-534050-53901	\$113.33
02/06/23	Vendor	BRIGHTVIEW LANDSCAPE SERVICE, INC.	8267482	FEB 2023 LANDSCAPE MAINT	Contracts-Irrigation	001-534073-53901	\$200.00
<b>Check Total</b>							<b>\$2,479.33</b>
<b>CHECK # 5335</b>							
02/06/23	Vendor	SOLITUDE LAKE MANAGEMENT LLC	PSI-49678	FEB 2023 LAKE MAINT	Contracts-Lake and Wetland	001-534021-53901	\$273.60
<b>Check Total</b>							<b>\$273.60</b>
<b>CHECK # 5336</b>							
02/06/23	Vendor	FLA LANDSCAPES AND LAWNS	49275	IRR REPAIRS	R&M-General	001-546001-53901	\$305.75
02/06/23	Vendor	FLA LANDSCAPES AND LAWNS	49407	FEB 2023 IRR / FERTILIZATION MAINT	Contracts-Landscape	001-534050-53901	\$775.00
02/06/23	Vendor	FLA LANDSCAPES AND LAWNS	49407	FEB 2023 IRR / FERTILIZATION MAINT	Contracts-Irrigation	001-534073-53901	\$55.00
02/06/23	Vendor	FLA LANDSCAPES AND LAWNS	49407	FEB 2023 IRR / FERTILIZATION MAINT	R&M-Fertilizer	001-546026-53901	\$20.00
<b>Check Total</b>							<b>\$1,155.75</b>
<b>CHECK # 5337</b>							
02/28/23	Vendor	TIMES PUBLISHING	0000270512	NOTICE OF MEETING 2/15/23	Legal Advertising	001-548002-51301	\$240.00
<b>Check Total</b>							<b>\$240.00</b>
<b>CHECK # 5338</b>							
02/28/23	Vendor	THE PLEXUS GROUPE LLC	8724	RENEWAL - 23-24 GEN LIAB INS	Insurance - General Liability	001-545002-51301	\$5,528.25
<b>Check Total</b>							<b>\$5,528.25</b>
<b>Account Total</b>							<b>\$15,493.32</b>

# **Fifth Order of Business**

**5A**



**RESOLUTION 2023-02**

**A RESOLUTION DESIGNATING SIGNATORIES FOR THE  
WESTCHESTER SPECIAL DEPENDENT DISTRICT**

WHEREAS, it is the desire of the Board of Trustees of the Westchester Special Dependent District to designate certain individuals as signatories for District financial transactions including, but not limited to Bank Accounts, Investments, Cash Management Services, Trust Accounts, etc.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD  
OF TRUSTEES OF THE WESTCHESTER SPECIAL  
DEPENDENT DISTRICT:**

1. The following persons are designated as signatories for the Westchester Special Dependent District in connection with District financial transactions including, but not limited to Bank Accounts, Investments, Cash Management Services, Trust Accounts, etc.:

Signatories:

Stephen Bloom, Inframark

Andrew Mendenhall, District Manager

Adopted this 4<sup>th</sup> day of April, 2023.

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President

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Secretary

**5B**

### ESTIMATING FUND BALANCE

DISTRICT: WESTCHESTER SDD  
 PERIOD ENDING: FY 2023

BUDGET CATEGORIES	Adopted FY 23 BUDGET	ACTUAL	PROJECT	TOTAL
<b>REVENUES</b>				
363.10 SPECIAL ASSESSMENTS (Note A)	\$88,054	\$71,194	\$13,704	\$84,898
366.00 DONATIONS				\$0
361.00 INTEREST	\$40	\$143	\$155	\$298
<b>TOTAL GROSS REVENUES</b>	<b>\$88,094</b>	<b>\$71,337</b>	<b>\$13,860</b>	<b>\$85,197</b>
<b>MINUS 5%</b>	<b>-\$4,405</b>			
<b>PLUS:</b>				
384.00 DEBT PROCEEDS				\$0
389.00 BEGINNING FUND BALANCE (Note B)	\$19,247	\$19,247	\$0	\$19,247
<b>TOTAL REVENUES</b>	<b>\$102,936</b>	<b>\$90,584</b>	<b>\$13,860</b>	<b>\$104,444</b>

EXPENDITURES:	Adopted FY 23 BUDGET	ACTUAL	PROJECT	TOTAL
31.00 PROFESSIONAL SERVICES	\$14,600	\$5,076	\$9,524	\$14,600
32.00 ACCOUNTING AND AUDITING	\$2,400	\$2,400	\$0	\$2,400
34.00 OTHER CONTRACTUAL SERVICES	\$40,340	\$17,407	\$24,381	\$41,788
40.00 TRAVEL AND PER DIEM				\$0
41.00 COMMUNICATION SERVICES	\$770	\$365	\$377	\$742
42.00 TRANSPORTATION SERVICES				\$0
43.00 UTILITY SERVICES	\$11,000	\$5,182	\$7,255	\$12,437
44.00 RENTALS AND LEASES				\$0
45.00 INSURANCE	\$5,975	\$5,528	\$0	\$5,528
46.00 REPAIR AND MAINTENANCE	\$33,505	\$940	\$140	\$1,080
47.00 PRINTING AND BINDING	\$50	\$0	\$50	\$50
49.00 OTHER CHARGES AND OBLIGATIONS	\$3,936	\$1,914	\$1,940	\$3,854
51.00 OFFICE SUPPLIES	\$50	\$0	\$50	\$50
52.00 OPERATING SUPPLIES				\$0
54.00 BOOKS AND PUBLICATIONS				\$0
<b>TOTAL OP EXPENDITURES</b>	<b>\$112,626</b>	<b>\$38,812</b>	<b>\$43,716</b>	<b>\$82,528</b>

CAPITAL OUTLAY	Adopted FY 23 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
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

DEBT SERVICE	Adopted FY 23 BUDGET	ACTUAL	PROJECT	TOTAL
71.00 PRINCIPAL				\$0
72.00 INTEREST				\$0
73.00 OTHER DEBT SERVICE COSTS				\$0
<b>TOTAL DEBT SERVICE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**ESTIMATING FUND BALANCE**

<b>NON-OPERATING</b>	<b>Adopted FY 23 BUDGET</b>	<b>ACTUAL</b>	<b>PROJECT</b>	<b>TOTAL</b>
90.93 BUDGET TRANSFERS (Note C)		<b>DO NOT USE</b>		
90.99 RESERVE FOR FUTURE CAPITAL (Note C)				
90.99 RESERVE FOR CONTINGENCY (Note C)	\$0			
<b>TOTAL NON-OPERATING</b>	\$0			
<b>TOTAL EXPEND AND NON-OPERATING</b>	\$112,626	\$38,812	\$43,716	\$82,528

<b>SUMMARY OF FY 22 FUND BALANCE</b>	<b>ACTUAL</b>	<b>PROJECT</b>	<b>TOTAL</b>
<b>FY 22 REVENUE: TOTAL =</b>	\$90,584	\$13,860	\$104,444
<b>MINUS: FY 22 EXPENDITURES: TOTAL =</b>	\$38,812	\$43,716	\$82,528
<b>ESTIMATED FUND BALANCE =</b>	\$51,772	-\$29,856	\$21,916

**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 22 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 24 BUDGET
<b>REVENUES</b>	
363.10 SPECIAL ASSESSMENTS	\$88,054
366.00 DONATIONS	
361.00 INTEREST	\$150
<b>TOTAL GROSS REVENUES</b>	<b>\$88,204</b>
<b>MINUS 5%</b>	<b>-\$4,410</b>
<b>PLUS:</b>	
384.00 DEBT PROCEEDS	
389.90 EST BEGINNING FUND BALANCE	\$21,916
<b>TOTAL REVENUES</b>	<b>\$105,710</b>

EXPENDITURES:	FY 24 BUDGET
31.00 PROFESSIONAL SERVICES	\$14,600
32.00 ACCOUNTING AND AUDITING	\$2,400
34.00 OTHER CONTRACTUAL SERVICES	\$41,795
40.00 TRAVEL AND PER DIEM	\$0
41.00 COMMUNICATION SERVICES	\$770
43.00 UTILITY SERVICES	\$12,500
44.00 RENTALS AND LEASES	\$0
45.00 INSURANCE	\$6,081
46.00 REPAIR AND MAINTENANCE	\$23,528
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
<b>TOTAL OP EXPENDITURES</b>	<b>\$103,948</b>

CAPITAL OUTLAY	FY 24 BUDGET
61.00 LAND	
62.00 BUILDINGS	
63.00 IMPROVEMENTS	
64.00 MACHINERY AND EQUIPMENT	
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$0</b>

DEBT SERVICE	FY 24 BUDGET
71.00 PRINCIPAL	
72.00 INTEREST	
73.00 OTHER DEBT SERVICE COSTS	
<b>TOTAL DEBT SERVICE</b>	<b>\$0</b>

NON-OPERATING	FY 24 BUDGET
99.01 BUDGET TRANSFERS	\$1,761
99.02 RESERVE FOR FUTURE CAPITAL	\$0
99.03 RESERVE FOR CONTINGENCY	\$0
<b>TOTAL NON-OPERATING</b>	<b>\$1,761</b>
<b>TOTAL EXPEND AND NON-OPERATING</b>	<b>\$105,710</b>

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 - (\$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 0.58% 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 23 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 (\$1,041.67 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 (\$273.60 x 12 months); Landscape services (\$2,954.33 x 12 months); Irrigation services (\$255 x 12 months)
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**Schedule #2**

Repair and Maintenance	R&M-General \$23,188; Fertilizer services (\$20 x 12 months); Misc-Contingency \$100
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**WESTCHESTER**  
Special Dependent District

***Annual Operating and Debt Service Budget***  
**Fiscal Year 2024**

Version 1 - Proposed Budget:  
(Printed on 3/20/23 at 10:15 PM)

Prepared by:



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**Westchester**  
**Special Dependent District**

**Operating Budget**  
Fiscal Year 2024

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2024 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2022	BUDGET FY 2023	THRU FEB-2023	MAR - SEPT-2023	PROJECTED FY 2023	BUDGET FY 2024
<b>REVENUES</b>						
Interest - Investments	\$ 75	\$ 40	\$ 111	\$ 155	\$ 266	\$ 150
Interest - Tax Collector	7	-	32	-	32	-
Special Assmnts- Tax Collector	74,947	88,054	74,070	13,984	88,054	88,054
Special Assmnts- Delinquent	-	-	-	-	-	-
Special Assmnts- Discounts	(2,871)	(4,405)	(2,876)	(280)	(3,156)	(4,410)
Other Miscellaneous Revenues	565	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>72,723</b>	<b>83,689</b>	<b>71,337</b>	<b>13,860</b>	<b>85,197</b>	<b>83,794</b>
<b>OTHER FUNDING SOURCES</b>						
Use of Fund Balance (Carry-over Balance)	-	(28,937)	-	-	-	21,916
<b>TOTAL OTHER FUNDING SOURCES</b>	<b>-</b>	<b>(28,937)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,916</b>
<b>TOTAL REVENUE AND OTHER FUNDING</b>	<b>72,723</b>	<b>54,752</b>	<b>71,337</b>	<b>13,860</b>	<b>85,197</b>	<b>105,710</b>
<b>EXPENDITURES</b>						
<i>Administrative</i>						
ProfServ-Legal Services	1,015	2,600	76	2,524	2,600	2,600
ProfServ-Mgmt Consulting Serv	12,000	12,000	5,000	7,000	12,000	12,000
Auditing Services	2,400	2,400	2,400	-	2,400	2,400
Contract-Website Hosting	670	670	335	335	670	670
Postage and Freight	61	100	30	42	72	100
Insurance - General Liability	5,532	5,975	5,528	-	5,528	6,081
Printing and Binding	86	50	-	50	50	50
Legal Advertising	1,603	1,900	240	1,660	1,900	1,900
Misc-Assessmnt Collection Cost	1,442	1,761	1,424	280	1,704	1,761
Misc-Contingency	48	100	75	-	75	100
Office Supplies	-	50	-	50	50	50
Annual District Filing Fee	175	175	175	-	175	175
<b>Total Administrative</b>	<b>25,032</b>	<b>27,781</b>	<b>15,283</b>	<b>11,941</b>	<b>27,224</b>	<b>27,887</b>
<i>Field</i>						
Contracts-Lake and Wetland	3,093	3,188	1,360	1,915	3,275	3,283
Contracts-Landscape	34,158	34,092	14,772	20,680	35,452	35,452
Contracts-Irrigation	3,060	3,060	1,275	1,785	3,060	3,060
Utility - Water	10,525	11,000	5,182	7,255	12,437	12,500
R&M-General	6,431	33,165	306	-	306	23,188
R&M-Fertilizer	240	240	100	140	240	240
Misc-Contingency	315	100	534	-	534	100
<b>Total Field</b>	<b>57,822</b>	<b>84,845</b>	<b>23,529</b>	<b>31,775</b>	<b>55,304</b>	<b>77,823</b>
<i>Non-Operating</i>						
Reserve - Contingency	-	-	-	-	-	-
<b>Total Non-Operating</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>82,854</b>	<b>112,626</b>	<b>38,812</b>	<b>43,716</b>	<b>82,528</b>	<b>105,710</b>

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2024 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2022	BUDGET FY 2023	THRU FEB-2023	MAR - SEPT-2023	PROJECTED FY 2023	BUDGET FY 2024
<b>Revenues minus Expenditures</b>	(10,131)	(57,874)	32,525	(29,856)	2,669	(0)
Net change in fund balance	(10,131)	(28,937)	32,525	(29,856)	2,669	(21,916)
<b>FUND BALANCE, BEGINNING</b>	29,379	19,247	19,247	-	19,247	21,916
<b>FUND BALANCE, ENDING</b>	<b>\$ 19,247</b>	<b>\$ (9,690)</b>	<b>\$ 51,772</b>	<b>\$ (29,856)</b>	<b>\$ 21,916</b>	<b>\$ (0)</b>

**Budget Narrative**  
Fiscal Year 2024

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

**Budget Narrative**  
Fiscal Year 2024

<b>EXPENDITURES</b>
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**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 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 by FL Landscapes & Lawns for the District.

**Misc-Contingency**

This is for miscellaneous expenses the District may incur.

**Westchester**  
**Special Dependent District**

**Supporting Budget Schedule**  
Fiscal Year 2024

**Comparison of Assessments Rates  
Fiscal Year 2024 vs. Fiscal Year 2023**

Category	Product	General Fund 001			# of
		FY 2024	FY 2023	% Chg	Units/FF
1	Single Family	\$67.77	\$67.77	0%	368
2	Non-Single Family parcels with frontage on Countryway Blvd. within the boundaries of Westchester	\$14.00	\$14.00	0%	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	\$67.77	0%	11
					<b>4,854</b>

**RESOLUTION 2023-03**

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE WESTCHESTER SPECIAL DEPENDENT DISTRICT APPROVING THE PROPOSED BUDGET FOR FISCAL YEAR 2024 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW**

WHEREAS, the District Manager has heretofore prepared and submitted to the Board a Proposed Operating and/or Debt Service Budget (“Proposed Budget”) for Fiscal Year 2024; a copy of which is attached hereto, and

WHEREAS, the Board of Trustees has considered said Proposed Budget and desires to set the required Public Hearing thereon;

**NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE WESTCHESTER SPECIAL DEPENDENT DISTRICT;**

1. The Proposed Budget proposed by the Manager for Fiscal Year 2024 is hereby approved as the basis for conducting a Public Hearing to adopt said Proposed Budget.

2. The Hearing will be held on the following date, time and location:

Date:  
Hour:  
Location: Maureen B. Gauzza Regional Library  
11211 Countryway Boulevard  
Tampa, Florida 33626

3. Notice of this Public Hearing shall be published in the manner prescribed by the District’s enabling Ordinance, procedures of Hillsborough County and as otherwise required by Florida Law.

4. In accordance with Section 189.016, Florida Statutes, the District’s Secretary is further directed to post this Proposed Budget on the District’s website at least two days before the Public Hearing date, as set forth in Section 2.

**Adopted this 4<sup>th</sup> day of April, 2023.**

\_\_\_\_\_  
President

\_\_\_\_\_  
Secretary



**5C**

**From:** Leigh Slement <[Leigh@pgcf.com](mailto:Leigh@pgcf.com)>  
**Sent:** Thursday, March 9, 2023 11:25 AM  
**To:** Mendenhall, Andrew <[andy.mendenhall@inframark.com](mailto:andy.mendenhall@inframark.com)>; Tim & Karin <[teamshutterbug@gmail.com](mailto:teamshutterbug@gmail.com)>  
**Cc:** Swade, Janice <[janice.swade@inframark.com](mailto:janice.swade@inframark.com)>  
**Subject:** Re: Tax District Board

Dear Andy

Is the Westchester HOA able to make a request to the Special Taxing District?

If so I would like to ask the Special Taxing District consideration towards some erosion control specifically at the pond between Newcastle and Coventry

Thank you!

with regards

Leigh

**LEIGH SLEMENT LCAM**  
**THE PROPERTY GROUP OF CENTRAL FLORIDA INC.**  
**2753 STATE ROAD 580, SUITE 202, CLEARWATER, FL 33761**  
**TEL: (727) 771-7753 / (813) 855-4860 EXT 316**  
**FAX: (727) 238-8801**  
**EMAIL: [leigh@pgcf.com](mailto:leigh@pgcf.com)**