

**MINUTES OF MEETING  
WILLOW HAMMOCK COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the Willow Hammock Community Development District held a Public Hearing and Regular Meeting on August 27, 2025 at 6:00 p.m., at the Willow Hammock Community Association Amenity Center (Pool Deck), 4002 Willow Branch Place, Palmetto, Florida 34221-2784.

**Present:**

Jennifer Hicks	Chair
Christina Zimmerman	Vice Chair
Josh Delancey (via telephone)	Assistant Secretary
Chad Pattillo	Assistant Secretary
Kayla Sprague	Assistant Secretary

**Also present:**

Kristen Thomas	District Manager
Tucker Mackie (via telephone)	District Counsel

**FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

Ms. Thomas called the meeting to order at 6:06 p.m. The Oath of Office was administered to Kayla Sprague before the meeting. Supervisors Zimmerman, Hicks, Pattillo, and Sprague were present. Supervisor Delancy attended via telephone.

**SECOND ORDER OF BUSINESS**

**Public Comments**

No members of the public spoke.

**THIRD ORDER OF BUSINESS**

**Administration of Oath of Office to Appointed Supervisor, Kayla Sprague [Seat 3] (the following to be provided in a separate package)**

This item was addressed during the First Order of Business. Ms. Sprague is familiar with the following:

- A. Required Ethics Training and Disclosure Filing**
- **Sample Form 1 2023/Instructions**

- B. Membership, Obligations and Responsibilities
- C. Guide to the Sunshine Amendment and Code of Ethics for Public Officers and Employees
- D. Form 8B: Memorandum of Voting Conflict for County, Municipal and other local Public Officers

**FOURTH ORDER OF BUSINESS**

**Public Hearing on Adoption of Fiscal Year 2025/2026 Budget**

- A. Proof/Affidavit of Publication
- B. Consideration of Resolution 2025-07, Relating to the Annual Appropriations and Adopting the Budget(s) for the Fiscal Year Beginning October 1, 2025 and Ending September 30, 2026; Authorizing Budget Amendments; and Providing an Effective Date

Ms. Thomas presented Resolution 2025-07. She reviewed the proposed Fiscal Year 2026 budget, highlighting increases, decreases and adjustments, compared to the Fiscal Year 2025 budget, and explained the reasons for any changes.

**On MOTION by Ms. Hicks and seconded by Mr. Pattillo, with all in favor, the Public Hearing was opened.**

No affected property owners or members of the public spoke.

**On MOTION by Ms. Hicks and seconded by Mr. Pattillo, with all in favor, the Public Hearing was closed.**

**On MOTION by Ms. Hicks and seconded by Mr. Pattillo, with all in favor, Resolution 2025-07, Relating to the Annual Appropriations and Adopting the Budget(s) for the Fiscal Year Beginning October 1, 2025 and Ending September 30, 2026; Authorizing Budget Amendments; and Providing an Effective Date, was adopted.**

**FIFTH ORDER OF BUSINESS**

**Consideration of Resolution 2025-08, Providing for Funding for the FY 2026 Adopted Budget(s); Providing for the Collection and Enforcement of Special Assessments, Including but Not Limited to Penalties and Interest Thereon; Certifying an Assessment Roll; Providing for Amendments to the Assessment Roll;**

**Providing a Severability Clause; and  
Providing an Effective Date**

Ms. Thomas presented Resolution 2025-08.

**On MOTION by Mr. Pattillo and seconded by Ms. Sprague, with all in favor, Resolution 2025-08, Providing for Funding for the FY 2026 Adopted Budget(s); Providing for the Collection and Enforcement of Special Assessments, Including but Not Limited to Penalties and Interest Thereon; Certifying an Assessment Roll; Providing for Amendments to the Assessment Roll; Providing a Severability Clause; and Providing an Effective Date, was adopted.**

**SIXTH ORDER OF BUSINESS**

**Presentation of Audited Annual Financial Report for Fiscal Year Ended September 30, 2024, Prepared by Berger, Toombs, Elam, Gaines & Frank**

Ms. Thomas presented the Audited Financial Report for the Fiscal Year Ended September 30, 2024 and noted the pertinent information. There were no findings, recommendations, deficiencies on internal control or instances of non-compliance; it was a clean audit.

**A. Consideration of Resolution 2025-09, Hereby Accepting the Audited Financial Statements for the Fiscal Year Ended September 30, 2024**

**On MOTION by Mr. Pattillo and seconded by Ms. Zimmerman, with all in favor, Resolution 2025-09, Hereby Accepting the Audited Financial Statements for the Fiscal Year Ended September 30, 2024, was adopted.**

**SEVENTH ORDER OF BUSINESS**

**Consideration of Resolution 2025-10, Accepting the Certification of the District Engineer that the Series 2017 Project is Complete; Declaring the Series 2017 Project Complete; Finalizing the Special Assessments Securing the District’s Series 2017 Special Assessment Revenue Bonds; Providing for a Supplement to the Improvement Lien Book; Providing for Severability, Conflicts, and an Effective Date**

Ms. Thomas presented Resolution 2025-10. Ms. Mackie explained that, with the District Engineer certifying the Series 2017 Project as complete, the CDD can close out the Construction

Account and remaining funds can be used towards paying down the Debt Service. In this instance, there is very little left so it will not have much effect. Missing dates or information in the Resolution will be filled in when appropriate; Resolution 2025-10 is ready for adoption.

**On MOTION by Ms. Zimmerman and seconded by Ms. Sprague, with all in favor, Resolution 2025-10, Accepting the Certification of the District Engineer that the Series 2017 Project is Complete; Declaring the Series 2017 Project Complete; Finalizing the Special Assessments Securing the District’s Series 2017 Special Assessment Revenue Bonds; Providing for a Supplement to the Improvement Lien Book; Providing for Severability, Conflicts, and an Effective Date, was adopted.**

**EIGHTH ORDER OF BUSINESS**

**Consideration of Goals and Objectives Reporting FY2026 [HB7013 - Special Districts Performance Measures and Standards Reporting]**

Ms. Thomas presented the Goals and Objectives Reporting Fiscal Year 2026 Performance Measures and Standards.

**On MOTION by Ms. Hicks and seconded by Ms. Sprague, with all in favor, the Goals and Objectives Reporting Fiscal Year 2026 Performance Measures and Standards, were approved.**

- **Authorization of Chair to Approve Findings Related to 2025 Goals and Objectives Reporting**

Ms. Thomas noted that it will be necessary to authorize the Chair to approve the findings related to the 2025 Goals and Objectives.

**On MOTION by Ms. Sprague and seconded by Ms. Zimmerman, with all in favor, authorizing the Chair to approve the findings related to the 2025 Goals and Objectives Reporting, was approved.**

**NINTH ORDER OF BUSINESS**

**Acceptance of Unaudited Financial Statements as of July 31, 2025**

**On MOTION by Ms. Hicks and seconded by Mr. Pattillo, with all in favor, the Unaudited Financial Statements as of July 31, 2025, were accepted.**

**TENTH ORDER OF BUSINESS**

**Approval of April 23, 2025 Regular Meeting Minutes**

**On MOTION by Ms. Sprague and seconded by Ms. Zimmerman, with all in favor, the April 23, 2025 Regular Meeting Minutes, as presented, were approved.**

The following changes were made:

Where necessary: Change “Patillo” to “Pattillo”

Ms. Thomas stated the prior motion will be reconsidered at this time.

**On MOTION by Mr. Pattillo and seconded by Ms. Zimmerman, with all in favor, the April 23, 2025 Regular Meeting Minutes, as amended, were approved.**

**ELEVENTH ORDER OF BUSINESS**

**Staff Reports**

**A. District Counsel: Kutak Rock LLP**

A Board Member asked for an email update regarding any legislative matters that pass and will affect CDDs. Ms. Thomas will forward the email update she received.

**B. District Engineer: ZNS Engineering, L.C.**

There was no report.

**C. District Manager: Wrathell, Hunt and Associates, LLC**

- **523 Registered Voters in District as of April 15, 2025**
- **NEXT MEETING DATE: January 28, 2026 at 6:00 PM**
  - **QUORUM CHECK**

It was noted that “Patillo” should be changed to “Pattillo” in the Quorum Check box on the agenda letter.

**TWELFTH ORDER OF BUSINESS**

**Board Members’ Comments/Requests**

There were no Board Members’ comments or requests.

**THIRTEENTH ORDER OF BUSINESS**

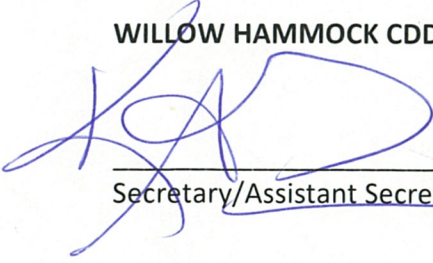
**Public Comments**

No members of the public spoke.

**FOURTEENTH ORDER OF BUSINESS**

**Adjournment**

**On MOTION by Ms. Sprague and seconded by Mr. Pattillo, with all in favor, the meeting adjourned at 6:31 p.m.**



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Secretary/Assistant Secretary



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Chair/Vice Chair