

**WILLOW
HAMMOCK**

**COMMUNITY DEVELOPMENT
DISTRICT**

April 29, 2026

**BOARD OF SUPERVISORS
REGULAR MEETING
AGENDA**

**WILLOW
HAMMOCK
COMMUNITY DEVELOPMENT DISTRICT**

**AGENDA
LETTER**

Willow Hammock Community Development District

OFFICE OF THE DISTRICT MANAGER

2300 Glades Road, Suite 410W • Boca Raton, Florida 33431

Phone: (561) 571-0010 • Toll-free: (877) 276-0889 • Fax: (561) 571-0013

<https://willowhammockcdd.net/>

April 22, 2026

ATTENDEES:

Please identify yourself each time you speak to facilitate accurate transcription of meeting minutes.

Board of Supervisors
Willow Hammock Community Development District

FOR BOARD MEMBERS AND STAFF TO ATTEND BY

TELEPHONE

CALL-IN NUMBER: 1-888-354-0094

PARTICIPANT PASSCODE: 8664977

Dear Board Members:

The Board of Supervisors of the Willow Hammock Community Development District will hold a Regular Meeting on April 29, 2026 at 6:00 p.m., at the Willow Hammock Community Association Amenity Center, 4002 Willow Branch Place, Palmetto, Florida 34221-2784. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Discussion/Consideration/Ratification: Performance Measures/Standards & Annual Reporting Form
 - A. October 1, 2024 - September 30, 2025 [Posted]
 - Infrastructure and Facilities Inspection Report
 - B. October 1, 2025 - September 30, 2026
4. Consideration of Resolution 2026-01, Approving Proposed Budget(s) for FY 2027; Setting a Public Hearing Thereon and Directing Publication; Addressing Transmittal and Posting Requirements; Addressing Severability and Effective Date
5. Consideration of Resolution 2026-02, Implementing Section 190.006(3), Florida Statutes, and Requesting that the Manatee County Supervisor of Elections Conduct the District's General Elections; Providing for Compensation; Setting Forth the Terms of Office; Authorizing Notice of the Qualifying Period; and Providing for Severability and an Effective Date [Seats 2 & 5]
6. Consideration of Resolution 2026-03, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2026/2027 and Providing for an Effective Date
7. Authorization of Request for Qualifications (RFQ) for Engineering Services

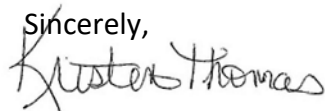
- A. Public Notice
 - B. Evaluation Criteria
8. Acceptance of Unaudited Financial Statements as of March 31, 2026
 9. Approval of August 27, 2025 Public Hearing and Regular Meeting Minutes
 10. Staff Reports
 - A. District Counsel: *Kutak Rock LLP*
 - B. District Engineer: *ZNS Engineering, L.C.*
 - C. District Manager: *Wrathell, Hunt and Associates, LLC*
 - NEXT MEETING DATE: September 23, 2026 at 6:00 PM [Adoption of FY2027 Budget]

○ QUORUM CHECK

SEAT 1	CHAD PATILLO	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 2	CHRISTINA ZIMMERMAN	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 3	KAYLA SPRAGUE	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 4	JENNIFER HICKS	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 5	JOSH DELANCEY	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO

11. Board Members' Comments/Requests
12. Public Comments
13. Adjournment

Should you have any questions or concerns, please do not hesitate to contact me directly at (561) 517-5111.

Sincerely,

 Kristen Thomas
 District Manager

WILLOW HAMMOCK

COMMUNITY DEVELOPMENT DISTRICT

3

WILLOW HAMMOCK

COMMUNITY DEVELOPMENT DISTRICT

3A

**WILLOW HAMMOCK COMMUNITY DEVELOPMENT DISTRICT
Performance Measures/Standards & Annual Reporting Form
October 1, 2024 – September 30, 2025**

1. COMMUNITY COMMUNICATION AND ENGAGEMENT

Goal 1.1 Public Meetings Compliance

Objective: Hold at least two (2) regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of two (2) regular board meetings was held during the fiscal year.

Achieved: Yes No

Goal 1.2 Notice of Meetings Compliance

Objective: Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised with 7 days' notice per statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes No

Goal 1.3 Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes No

2. **INFRASTRUCTURE AND FACILITIES MAINTENANCE**

Goal 2.1 District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Measurement: A minimum of one (1) inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one (1) inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes No

3. **FINANCIAL TRANSPARENCY AND ACCOUNTABILITY**

Goal 3.1 Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval and adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes No

Goal 3.2 Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: current fiscal year budget with any amendments, most recent financials within the latest agenda package; and annual audit via link to Florida Auditor General website.

Measurement: Previous years' budgets, financials and annual audit, are accessible to the public as evidenced by corresponding documents and link on the CDD's website.

Standard: CDD website contains 100% of the following information: most recent link to annual audit, most recently adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes No

Goal 3.3 Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements, transmit to the State of Florida and publish corresponding link to Florida Auditor General Website on the CDD website for public inspection.

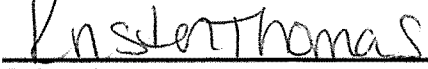
Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is transmitted to the State of Florida and available on the Florida Auditor General Website, for which a corresponding link is published on the CDD website.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were transmitted to the State of Florida and corresponding link to Florida Auditor General Website is published on CDD website.

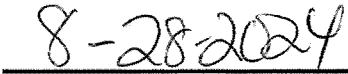
Achieved: Yes No



District Manager



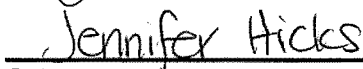
Print Name



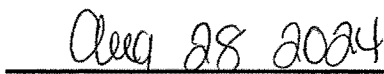
Date



Chair/Vice Chair, Board of Supervisors



Print Name



Date

ZNS|ENGINEERING

Land Planning Engineering Surveying Landscape Architecture

CDD Report

WILLOW HAMMOCK

MANATEE COUNTY, FLORIDA

April 2026

Prepared by: ZNS Engineering, L.C.

1023 Manatee Ave W

Bradenton, Florida 34205

941.748.8080

I. Purpose and Scope

This report is being prepared at the request of the Willow Hammock Community Development District to document the periodic inspection of facilities owned and maintained by the District.

The purpose of this report is to summarize the condition of the infrastructure, identify any observed deficiencies, and provide recommendations for maintenance or corrective action, as needed.

II. Introduction / Project Description

The Willow Hammock Community Development District (the “District”) is located within Sections 4 & 33, Township 33 & 34 South, Range 18 East located in Manatee County, Florida.

The development consists of approximately 147.93 acres and includes approximately 299 single-family residential units and a neighborhood amenity center. The District encompasses approximately 91.93 acres of the development, generally located south of the CSX railroad corridor

The development has been constructed and is currently operational. The District is responsible for the ownership and/or maintenance of certain public infrastructure improvements that provide service to the community.

III. Existing Public Facilities

1. Stormwater Management System

The stormwater management system has been constructed and consists of curb and gutter, curb inlets, storm piping, control structures, and wet detention ponds designed to collect, convey, treat, and attenuate stormwater runoff.

The system discharges to offsite conveyance systems ultimately connected to the Government Hammock watershed. The system was designed in accordance with SWFWMD and Manatee County criteria and is currently operational.

The District owns and maintains the stormwater ponds and associated control structures, while certain drainage infrastructure located within County right-of-way is maintained by Manatee County.

2. Roadways

The roadway system has been constructed and is currently in service. These roadways include asphalt pavement, base and subgrade, curb and gutter, sidewalks, striping, and signage.

Public roadways have been dedicated to Manatee County for ownership, operation, and maintenance, while private or gated roadways are maintained by the applicable homeowners' association or private entity.

Roadway-related infrastructure also includes ADA facilities, fire hydrant pads, and appurtenances located within the right-of-way.

3. Water Distribution

The water distribution system was constructed to provide potable water and fire protection to the development. The system consists of water mains located within the roadway rights-of-way. These facilities are owned and operated by Manatee County and are not the responsibility of the District. Therefore, these facilities were not inspected.

4. Sanitary Sewer System

The sanitary sewer system was constructed to serve the development and consists of a gravity collection system, force mains, and lift stations. These facilities ultimately connect to the County system. The sanitary sewer system is owned and operated by Manatee County and is not the responsibility of the District. Therefore, these facilities were not inspected.

IV. Ownership and Maintenance Responsibilities

Ownership and maintenance responsibilities for the infrastructure within the District vary. The District owns and maintains the stormwater management system, including ponds and control structures, as well as certain landscaping and common area improvements. Manatee County owns and maintains the public roadways, water distribution system, and sanitary sewer system following dedication.

Private roadways and certain amenities are owned and maintained by the homeowners' association or other private entities, depending on location within the development.

V. Facilities Inspection

Inspection was performed on December 16, 2025 of the facilities owned by the Willow Hammock Community Development District. A visual inspection was conducted of the asphalt roadways, curb, gutter, sidewalks, ponds and pond banks. Drainage structures and associated infrastructure were inspected for debris, damage, and sediment. No inspection of the potable water and sanitary sewer systems was conducted as part of this review.

VI. Field Inspection Findings

Roadways & Pavement

a. Broken sidewalk West of entrance Mendoza rd. and 49th Ave E. [PIC 4632]



Corrective Action: County owned. No action required.

b. Cracked curb East side same intersection. [PIC 4630]



Corrective Action: County owned. No action required.

c. 19x30 ERCP at entrance on Mendoza Rd requires DOT bars.

Corrective Action: County owned. No action required.

d. Cracked ADA ramps at same intersection. [PIC 4633]



Corrective Action: County owned. No action required.

e. Broken valve pad Weeping Willow Run & Willow Branch Pl. [PIC 4636]



Corrective Action: County owned. No action required.

f. Also, cracked ramps same intersection. [PIC 4639]



Corrective Action: County owned. No action required.

g. Both ramps cracked Blue Willow Way & Willow Hammock Dr.

Corrective Action: County owned. No action required.

h. Broken sidewalk and ramp Willow Branch Pl. & Blue Willow Way. [PIC 4644]



Corrective Action: County owned. No action required.

i. Small bad spot of asphalt lot 169. [PIC 4656]



Corrective Action: County owned. No action required.

j. Broken sidewalk both corners of Old turner ln. & Willow Hammock dr. [PIC 4647]



Corrective Action: County owned. No action required.

k. Cracked ramp at the same intersection.

Corrective Action: County owned. No action required.

l. Broken sidewalk lot 134 and 137.

Corrective Action: County owned. No action required.

m. Ramps broken Willow Preserve way & Park Willow Ave.

Corrective Action: County owned. No action required.

n. Broken sidewalk lot 234. [PIC 4654]



Corrective Action: County owned. No action required.

o. Grass growing in sidewalk lot 6. [PIC 4643]



Corrective Action: Remove grass.

p. Test station in sidewalk lot 133. [PIC 4649]



Corrective Action: County owned. No action required.

q. Both Ramps and curb cracked Willow Preserve way & Willow Branch Pl.

Corrective Action: County owned. No action required.

r. Does ADA ramp at lot 199 meet standards? [PIC 4655]



Corrective Action: County owned. No action required.

Signage

- a. **Bullnose should be yellow at entrance.**

Corrective Action: County owned. No action required.

- b. **Striping wearing off at entrance and turn lanes. [PIC 4631]**



Corrective Action: County owned. No action required.

- c. **No bike lane striping on 49th Ave E. [PIC 4658]**



Corrective Action: County owned. No action required.

d. Signs missing at North end of 49th Ave. E. See signage plans.

Corrective Action: Coordinate with county.

e. No street sign at 49th Ave E. and Weeping Willow Run. [PIC 4635]



Corrective Action: Coordinate with county.

f. There is no street sign at same intersection.

Corrective Action: Coordinate with county.

g. No ADA mat or striping in front of mail kiosk. [PIC 4640]



Corrective Action: See sheet 9 of plans for details.

h. Missing street sign Park Willow Ave & Old Turner Ln.

Corrective Action: Coordinate with county.

i. Sign leaning Park Willow Ave & Wedgeleaf Way.

Corrective Action: Coordinate with county.

j. Signs missing West end of Willow Preserve Way.

Corrective Action: County owned. No action required.

Fire Protection

a. No FH pad lot 46.

Corrective Action: County owned. No action required.

b. FH pad buried lot 88.

Corrective Action: County owned. No action required.

Stormwater System

a. Storm lid pushed back CI 1-c3. [PIC 4642]



Corrective Action: County owned. No action required.

b. Broken storm lid CI 1-J3. [PIC 4646]



Corrective Action: County owned. No action required.

c. Grate not galvanized or chained CS 2-b1

Corrective Action: Chaining grate recommended.

d. GI 1-g3 is overgrown.

Corrective Action: Maintain this area for access to ensure system function.

e. Could not access GI 1-i4.

Corrective Action: Maintain this area for access and to ensure system function.

f. CS 1-i1 still has fabric on it and it is full of mud. [PIC 4650]



Corrective Action: Remove fabric and ensure structure can function.

g. SWF 4, SWF 3, and SWF 3a are overgrown and cannot access MES's. [PIC 4653]



Corrective Action: Clear path to provide access for maintenance.

h. No access to weir wet M.

Corrective Action: Clear path to provide access for maintenance.

i. No access to headwall ww-4.

Corrective Action: Clear path to provide access for maintenance.

j. Fountains working in SWF 1 and SWF 5. No fountain observed in SWF 2. [PIC 4657]



Corrective Action: No action required.

k. Cracks in curb at CI 1-c2, CI 1-j3, CI 1-c5, CI 2-a2, CI 2-a3, CI 1-j2a, CI 1-j2, CI 1-g3, CI 1-g11, CI 1-a3, CI 1-a5, CI 1-a6, CI 5-f4

Corrective Action: County owned. No action required.

l. Weirs for SWF 6 and SWF7 have no access.

Corrective Action: Clear path to provide access for maintenance.

VII. Conclusions / Recommendations

The infrastructure within the District appears to be generally functioning as intended based on the visual inspection performed. The items identified in this report are localized in nature and do not indicate any systemic issues. It is recommended that the noted deficiencies be addressed and that routine maintenance continue.

WILLOW HAMMOCK

COMMUNITY DEVELOPMENT DISTRICT

3B

WILLOW HAMMOCK COMMUNITY DEVELOPMENT DISTRICT
Performance Measures/Standards & Annual Reporting Form
October 1, 2025 – September 30, 2026

1. COMMUNITY COMMUNICATION AND ENGAGEMENT

Goal 1.1 Public Meetings Compliance

Objective: Hold at least two (2) regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of two (2) regular board meetings was held during the fiscal year.

Achieved: Yes No

Goal 1.2 Notice of Meetings Compliance

Objective: Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised with 7 days' notice per statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes No

Goal 1.3 Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes No

2. **INFRASTRUCTURE AND FACILITIES MAINTENANCE**

Goal 2.1 District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

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Standard: Minimum of one (1) inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes No

3. **FINANCIAL TRANSPARENCY AND ACCOUNTABILITY**

Goal 3.1 Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval and adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes No

Goal 3.2 Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: current fiscal year budget with any amendments, most recent financials within the latest agenda package; and annual audit via link to Florida Auditor General website.

Measurement: Previous years' budgets, financials and annual audit, are accessible to the public as evidenced by corresponding documents and link on the CDD's website.

Standard: CDD website contains 100% of the following information: most recent link to annual audit, most recently adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes No

Goal 3.3 Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements, transmit to the State of Florida and publish corresponding link to Florida Auditor General Website on the CDD website for public inspection.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is transmitted to the State of Florida and available on the Florida Auditor General Website, for which a corresponding link is published on the CDD website.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were transmitted to the State of Florida and corresponding link to Florida Auditor General Website is published on CDD website.

Achieved: Yes No

WILLOW HAMMOCK

COMMUNITY DEVELOPMENT DISTRICT

4

RESOLUTION 2026-01

[FY 2027 BUDGET APPROVAL RESOLUTION]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WILLOW HAMMOCK COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGET(S) FOR FY 2027; SETTING A PUBLIC HEARING THEREON AND DIRECTING PUBLICATION; ADDRESSING TRANSMITTAL AND POSTING REQUIREMENTS; ADDRESSING SEVERABILITY AND EFFECTIVE DATE.

WHEREAS, for the fiscal year beginning October 1, 2026, and ending September 30, 2027 (“**FY 2027**”), the District Manager prepared and submitted to the Board of Supervisors (“**Board**”) of the Willow Hammock Community Development District (“**District**”) prior to June 15, 2026, the proposed budget(s) attached hereto as **Exhibit A (“Proposed Budget”)**; and

WHEREAS, the Board now desires to set the required public hearing on the Proposed Budget.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WILLOW HAMMOCK COMMUNITY DEVELOPMENT DISTRICT:

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget attached hereto as **Exhibit A** is hereby approved preliminarily.

2. **SETTING A PUBLIC HEARING; DIRECTING PUBLICATION.** A public hearing on said approved Proposed Budget is hereby declared and set for the following date, time, and location, and District staff is directed to provide notice of the same in accordance with Florida law:

DATE: September 23, 2026
TIME: 6:00 p.m.
LOCATION: Willow Hammock Community Association Amenity Center
4002 Willow Branch Place
Palmetto, Florida 34221-2784

3. **TRANSMITTAL TO LOCAL GENERAL PURPOSE GOVERNMENT; POSTING OF PROPOSED BUDGET.** The District Manager is hereby directed to (i) submit a copy of the Proposed Budget to the applicable local general-purpose government(s) at least 60 days prior to its adoption, and (ii) post the approved Proposed Budget on the District’s website in accordance with Section 189.016, *Florida Statutes*.

4. **SEVERABILITY; EFFECTIVE DATE.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 29TH DAY OF APRIL, 2026.

ATTEST:

**WILLOW HAMMOCK COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Proposed Budget

Exhibit A: Proposed Budget

**WILLOW HAMMOCK
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2027**

**WILLOW HAMMOCK
COMMUNITY DEVELOPMENT DISTRICT
TABLE OF CONTENTS**

<u>Description</u>	<u>Page Number(s)</u>
General Fund Budget	1
Definitions of General Fund Expenditures	2
Debt Service Fund Budget - Series 2017	3
Amortization Schedule - Series 2017	4 - 5
Assessment Summary	6

**WILLOW HAMMOCK
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2027**

	Fiscal Year 2026				Proposed Budget FY 2027
	Adopted Budget FY 2026	Actual through 2/28/2026	Projected through 9/30/2026	Total Actual & Projected	
REVENUES					
Assessment levy: on-roll - gross	\$ 88,807				\$ 88,807
Allowable discounts (4%)	(3,552)				(3,552)
Assessment levy: on-roll - net	85,255	\$ 83,948	\$ 1,307	\$ 85,255	85,255
Total revenues	85,255	83,948	1,307	85,255	85,255
EXPENDITURES					
Professional & administrative					
Supervisors	3,230	-	2,400	2,400	3,230
Management/accounting/recording	42,448	17,617	24,831	42,448	42,448
Legal	15,000		5,000	5,000	15,000
Engineering	2,500	3,515	-	3,515	2,500
Inspection reporting	-	-	5,300	5,300	5,300
Audit	6,100	-	6,100	6,100	6,700
Arbitrage rebate calculation	750	500	250	750	750
Dissemination agent	1,000	417	583	1,000	1,000
Trustee	3,200	-	3,200	3,200	3,200
Telephone	200	83	117	200	200
Postage	500	12	488	500	500
Printing & binding	500	208	292	500	500
Legal advertising	1,500	193	1,307	1,500	1,500
Annual special district fee	175	175	-	175	175
Insurance	7,787	6,866	-	6,866	7,553
Contingencies/bank charges	1,400	443	957	1,400	1,400
Website					
Hosting	705	-	705	705	705
ADA compliance	210	-	210	210	210
Property appraiser & tax collector	2,664	2,513	151	2,664	2,664
Total expenditures	89,869	32,542	51,891	84,433	95,535
Excess/(deficiency) of revenues over/(under) expenditures	(4,614)	51,406	(50,584)	822	(10,280)
Fund balance - beginning (unaudited)	111,532	110,818	162,224	110,818	111,640
Committed:					
Working capital	26,388	26,388	26,388	26,388	29,549
Unassigned	80,530	135,836	85,252	85,252	71,811
Fund balance - ending (projected)	\$ 106,918	\$ 162,224	\$ 111,640	\$ 111,640	\$ 101,360

**WILLOW HAMMOCK
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES

Professional & administrative

Supervisors	\$ 3,230
Statutorily set at \$200 for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year.	
Management/accounting/recording	42,448
Wrathell, Hunt and Associates, LLC (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.	
Legal	15,000
General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.	
Engineering	2,500
The District's Engineer will provide construction and consulting services, to assist the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.	
Inspection reporting (Goals and objectives or other required reporting for CDD)	5,300
Audit	6,700
Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.	
Arbitrage rebate calculation	750
To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.	
Dissemination agent	1,000
The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell, Hunt & Associates serves as dissemination agent.	
Trustee	3,200
Annual fee for the service provided by trustee, paying agent and registrar.	
Telephone	200
Telephone and fax machine.	
Postage	500
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Printing & binding	500
Letterhead, envelopes, copies, agenda packages, etc.	
Legal advertising	1,500
The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.	
Annual special district fee	175
Annual fee paid to the Florida Department of Economic Opportunity.	
Insurance	7,553
The District will obtain public officials and general liability insurance.	
Contingencies/bank charges	1,400
Bank charges including positive pay, automated AP routing & other miscellaneous expenses incurred during the year.	
Website	
Hosting	705
ADA compliance	210
Property appraiser & tax collector	2,664
Total expenditures	<u>\$ 95,535</u>

**WILLOW HAMMOCK
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2017
FISCAL YEAR 2027**

	Fiscal Year 2026				Proposed Budget FY 2027
	Adopted Budget FY 2026	Actual through 2/28/2026	Projected through 9/30/2026	Total Actual & Projected	
REVENUES					
Assessment levy: on-roll	\$ 429,722				\$ 429,722
Allowable discounts (4%)	(17,189)				(17,189)
Net assessment levy - on-roll	412,533	\$ 406,198	\$ 6,335	\$ 412,533	412,533
Interest	-	7,198	-	7,198	-
Total revenues	412,533	413,396	6,335	419,731	412,533
EXPENDITURES					
Debt service					
Principal	140,000	140,000	-	140,000	145,000
Interest	255,225	129,013	126,212	255,225	249,525
Property appraiser & tax collector	12,892	12,161	731	12,892	12,892
Total expenditures	408,117	281,174	126,943	408,117	407,417
Excess/(deficiency) of revenues over/(under) expenditures	4,416	132,222	(120,608)	11,614	5,116
Fund balance:					
Beginning fund balance (unaudited)	545,048	593,719	725,941	593,719	605,333
Ending fund balance (projected)	549,464	\$725,941	\$ 605,333	\$ 605,333	610,449
Use of fund balance:					
Debt service reserve account balance (required)					(200,750)
Principal expense - November 1, 2027					(150,000)
Interest expense - November 1, 2027					(123,313)
Projected fund balance surplus/(deficit) as of September 30, 2027					<u>\$ 136,386</u>

**WILLOW HAMMOCK
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2017 AMORTIZATION SCHEDULE**

	Principal	Prepayment	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/25	140,000.00		4.000%	129,012.50	269,012.50	5,290,000.00
05/01/26				126,212.50	126,212.50	5,290,000.00
11/01/26	145,000.00		4.000%	126,212.50	271,212.50	5,145,000.00
05/01/27				123,312.50	123,312.50	5,145,000.00
11/01/27	150,000.00		4.000%	123,312.50	273,312.50	4,995,000.00
05/01/28				120,312.50	120,312.50	4,995,000.00
11/01/28	155,000.00		4.000%	120,312.50	275,312.50	4,840,000.00
05/01/29				117,212.50	117,212.50	4,840,000.00
11/01/29	165,000.00		4.625%	117,212.50	282,212.50	4,675,000.00
05/01/30				113,396.88	113,396.88	4,675,000.00
11/01/30	170,000.00		4.625%	113,396.88	283,396.88	4,505,000.00
05/01/31				109,465.63	109,465.63	4,505,000.00
11/01/31	180,000.00		4.625%	109,465.63	289,465.63	4,325,000.00
05/01/32				105,303.13	105,303.13	4,325,000.00
11/01/32	185,000.00		4.625%	105,303.13	290,303.13	4,140,000.00
05/01/33				101,025.00	101,025.00	4,140,000.00
11/01/33	195,000.00		4.625%	101,025.00	296,025.00	3,945,000.00
05/01/34				96,515.63	96,515.63	3,945,000.00
11/01/34	205,000.00		4.625%	96,515.63	301,515.63	3,740,000.00
05/01/35				91,775.00	91,775.00	3,740,000.00
11/01/35	215,000.00		4.625%	91,775.00	306,775.00	3,525,000.00
05/01/36				86,803.13	86,803.13	3,525,000.00
11/01/36	225,000.00		4.625%	86,803.13	311,803.13	3,300,000.00
05/01/37				81,600.00	81,600.00	3,300,000.00
11/01/37	235,000.00		4.625%	81,600.00	316,600.00	3,065,000.00
05/01/38				76,165.63	76,165.63	3,065,000.00
11/01/38	245,000.00		4.625%	76,165.63	321,165.63	2,820,000.00
05/01/39				70,500.00	70,500.00	2,820,000.00
11/01/39	255,000.00		5.000%	70,500.00	325,500.00	2,565,000.00
05/01/40				64,125.00	64,125.00	2,565,000.00
11/01/40	270,000.00		5.000%	64,125.00	334,125.00	2,295,000.00
05/01/41				57,375.00	57,375.00	2,295,000.00

**WILLOW HAMMOCK
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2017 AMORTIZATION SCHEDULE**

	Principal	Prepayment	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/41	280,000.00		5.000%	57,375.00	337,375.00	2,015,000.00
05/01/42				50,375.00	50,375.00	2,015,000.00
11/01/42	295,000.00		5.000%	50,375.00	345,375.00	1,720,000.00
05/01/43				43,000.00	43,000.00	1,720,000.00
11/01/43	310,000.00		5.000%	43,000.00	353,000.00	1,410,000.00
05/01/44				35,250.00	35,250.00	1,410,000.00
11/01/44	325,000.00		5.000%	35,250.00	360,250.00	1,085,000.00
05/01/45				27,125.00	27,125.00	1,085,000.00
11/01/45	345,000.00		5.000%	27,125.00	372,125.00	740,000.00
05/01/46				18,500.00	18,500.00	740,000.00
11/01/46	360,000.00		5.000%	18,500.00	378,500.00	380,000.00
05/01/47				9,500.00	9,500.00	380,000.00
11/01/47	380,000.00		5.000%	9,500.00	389,500.00	-
Total	5,430,000.00			3,578,712.56	9,008,712.56	

**WILLOW HAMMOCK
COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENT COMPARISON
PROJECTED FISCAL YEAR 2027 ASSESSMENTS**

On-Roll Assessments					
	Units	FY 2027 O&M Assessment per Unit	FY 2027 DS Assessment per Unit	FY 2027 Total Assessment per Unit	FY 2026 Total Assessment per Unit
SF Units	299	\$ 297.02	\$ 1,442.02	\$ 1,739.04	\$ 1,739.04
Total	299				

WILLOW HAMMOCK

COMMUNITY DEVELOPMENT DISTRICT

5

RESOLUTION 2026-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WILLOW HAMMOCK COMMUNITY DEVELOPMENT DISTRICT IMPLEMENTING SECTION 190.006(3), *FLORIDA STATUTES*, AND REQUESTING THAT THE MANATEE COUNTY SUPERVISOR OF ELECTIONS CONDUCT THE DISTRICT'S GENERAL ELECTIONS; PROVIDING FOR COMPENSATION; SETTING FOR THE TERMS OF OFFICE; AUTHORIZING NOTICE OF THE QUALIFYING PERIOD; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the Willow Hammock Community Development District ("**District**") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within unincorporated Manatee County, Florida; and

WHEREAS, the Board of Supervisors of the District ("**Board**") seeks to implement Section 190.006(3), *Florida Statutes*, and to instruct the Manatee County Supervisor of Elections ("**Supervisor**") to conduct the District's elections by the qualified electors of the District at the general election ("**General Election**").

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WILLOW HAMMOCK COMMUNITY DEVELOPMENT DISTRICT:

1. **GENERAL ELECTION SEATS.** Seat 2, currently held by Christina Zimmerman, and Seat 5, currently held by Joshua Delancey, are scheduled for the General Election beginning in November 2026. The District Manager is hereby authorized to notify the Supervisor of Elections as to what seats are subject to General Election for the current election year, and for each subsequent election year.

2. **QUALIFICATION PROCESS.** For each General Election, all candidates shall qualify for individual seats in accordance with Section 99.061, *Florida Statutes*, and must also be a qualified elector of the District. A qualified elector is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the Manatee County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, *Florida Statutes*.

3. **COMPENSATION.** Members of the Board receive \$200 per meeting for their attendance and no Board member shall receive more than \$4,800 per year.

4. **TERM OF OFFICE.** The term of office for the individuals to be elected to the Board in the General Election is four years. The newly elected Board members shall assume office on the second Tuesday following the election.

5. **REQUEST TO SUPERVISOR OF ELECTIONS.** The District hereby requests the Supervisor to conduct the District's General Election in November 2026 and for each subsequent General Election unless otherwise directed by the District's Manager. The District understands that it will be responsible to pay for its proportionate share of the General Election cost and agrees to pay same within a reasonable time after receipt of an invoice from the Supervisor.

6. **PUBLICATION.** The District Manager is directed to publish a notice of the qualifying period for each General Election, in a form substantially similar to **Exhibit A** attached hereto.

7. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

8. **EFFECTIVE DATE.** This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 29th day of April, 2026.

**WILLOW HAMMOCK
COMMUNITY DEVELOPMENT
DISTRICT**

CHAIR/VICE CHAIR, BOARD OF SUPERVISORS

ATTEST:

SECRETARY/ASSISTANT SECRETARY

EXHIBIT A

**NOTICE OF QUALIFYING PERIOD FOR CANDIDATES
FOR THE BOARD OF SUPERVISORS OF THE
WILLOW HAMMOCK COMMUNITY DEVELOPMENT DISTRICT**

Notice is hereby given that the qualifying period for candidates for the office of Supervisor of the Willow Hammock Community Development District (“District”) will commence at noon on June 8, 2026, and close at noon on June 12, 2026. Candidates must qualify for the office of Supervisor with the Manatee County Supervisor of Elections located at 600 301 Blvd. W, Suite 108, Bradenton, Florida 34205; Ph: (941) 741-3823. All candidates shall qualify for individual seats in accordance with Section 99.061, *Florida Statutes*, and must also be a “qualified elector” of the District, as defined in Section 190.003, *Florida Statutes*. A “qualified elector” is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the Manatee County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, *Florida Statutes*.

The Willow Hammock Community Development District has two (2) seats up for election, specifically seats 2 and 5. Each seat carries a four-year term of office. Elections are nonpartisan and will be held at the same time as the general election on November 3, 2026, and in the manner prescribed by law for general elections.

For additional information, please contact the Manatee County Supervisor of Elections.

Publish on or before _____ 2026.

WILLOW HAMMOCK

COMMUNITY DEVELOPMENT DISTRICT

6

RESOLUTION 2026-03

A RESOLUTION OF THE WILLOW HAMMOCK COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIMES AND LOCATIONS FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT FOR FISCAL YEAR 2026/2027 AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the Willow Hammock Community Development District (“District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Manatee County, Florida; and

WHEREAS, the Board of Supervisors of the District (“Board”) is statutorily authorized to exercise the powers granted to the District; and

WHEREAS, all meetings of the Board shall be open to the public and governed by the provisions of Chapter 286, *Florida Statutes*; and

WHEREAS, the Board is statutorily required to file annually, with the local governing authority and the Florida Department of Economic Opportunity, a schedule of its regular meetings.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WILLOW HAMMOCK COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. ADOPTING REGULAR MEETING SCHEDULE. Regular meetings of the District’s Board shall be held during Fiscal Year 2026/2027 as provided on the schedule attached hereto as **Exhibit A**.

SECTION 2. FILING REQUIREMENT. In accordance with Section 189.015(1), *Florida Statutes*, the District’s Secretary is hereby directed to file a schedule of the District’s regular meetings annually with Manatee County and the Florida Department of Economic Opportunity.

SECTION 3. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 29th day of April, 2026.

Attest:

WILLOW HAMMOCK COMMUNITY DEVELOPMENT DISTRICT

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

"Exhibit A"

WILLOW HAMMOCK COMMUNITY DEVELOPMENT DISTRICT		
BOARD OF SUPERVISORS FISCAL YEAR 2026/2027 MEETING SCHEDULE		
LOCATION		
<p align="center"><i>Willow Hammock Community Association Amenity Center 4002 Willow Branch Place, Palmetto, Florida 34221-2784</i></p>		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
January 27, 2027	Regular Meeting	6:00 PM
April 28, 2027	Regular Meeting <i>Presentation of FY2028 Proposed Budget</i>	6:00 PM
September 22, 2027	Regular Meeting <i>Adoption of FY2028 Budget</i>	6:00 PM

WILLOW HAMMOCK

COMMUNITY DEVELOPMENT DISTRICT

7

WILLOW HAMMOCK

COMMUNITY DEVELOPMENT DISTRICT

7A

REQUEST FOR QUALIFICATIONS (“RFQ”) FOR ENGINEERING SERVICES FOR WILLOW HAMMOCK COMMUNITY DEVELOPMENT DISTRICT

Willow Hammock Community Development District (the “District”), located in Manatee County, Florida, announces that professional engineering services will be required on a continuing basis for the District. The engineering firm selected will act in the general capacity of District Engineer and, if so authorized, may provide general engineering services as well as engineering services on an ongoing basis and for the design and construction administration associated with the District’s capital improvement plan. The District may select one or more engineering firms to provide engineering services on an ongoing basis.

Any firm or individual (“Applicant”) desiring to provide professional services to the District must: 1) hold applicable federal, state and local licenses; 2) be authorized to do business in Florida in accordance with Florida law; and 3) furnish a statement (“Qualification Statement”) of its qualifications and past experience on U.S. General Service Administration’s “Architect-Engineer Qualifications, Standard Form No. 330,” with pertinent supporting data. Among other things, Applicants must submit information relating to: a) the ability and adequacy of the Applicant’s professional personnel; b) whether the Applicant is a certified minority business enterprise; c) the Applicant’s willingness to meet time and budget requirements; d) the Applicant’s past experience and performance, including but not limited to past experience as a District Engineer for any community development districts and past experience in Manatee County, Florida; e) the geographic location of the Applicant’s headquarters and offices; f) and the current and projected workloads of the Applicant. Further, each Applicant must identify the specific individual affiliated with the Applicant who would be handling District meetings, construction services, and other engineering tasks.

The District will review all Applicants and will comply with Florida law, including the Consultant’s Competitive Negotiations Act, Chapter 287, Florida Statutes (“CCNA”). All Applicants must submit one electronic copy and one hard copy of Standard Form No. 330 and Qualification Statement by 12:00 p.m. on _____, _____, 2025 and to the attention of Wrathell, Hunt & Associates, LLC 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431; Ph: (877) 276-0889 (“District Manager’s Office”).

The Board of Supervisors shall select and rank the Applicants using the requirements set forth in the CCNA and the evaluation criteria on file with the District Manager’s Office, and the highest ranked Applicant will be requested to enter into contract negotiations. If an agreement cannot be reached between the District and the highest ranked Applicant, negotiations will cease and begin with the next highest ranked Applicant, and if these negotiations are unsuccessful, will continue to the third highest ranked Applicant. The District reserves the right to reject any and all Qualification Statements. Additionally, there is no express or implied obligation for the District to reimburse Applicants for any expenses associated with the preparation and submittal of the Qualification Statements in response to this request.

Any protest regarding the terms of this Notice, or the evaluation criteria on file with the District Manager’s Office, must be filed in writing with the District Manager’s Office, within seventy-two (72) hours after the publication of this Notice. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid Notice or evaluation criteria provisions. Any person who files a notice of protest shall provide to the District, simultaneously with the filing of the notice, a protest bond with a responsible surety to be approved by the District and in the amount of Ten Thousand Dollars (\$10,000.00).

Any and all questions relative to this RFQ shall be directed in writing by e-mail only to Daphne Gillyard at gillyard@whhassociates.com with e-mail copy to Tucker Mackie at Tucker.Mackie@KutakRock.com.

District Manager

Publish on _____ (must be published at least 14 days prior to submittal deadline)

WILLOW HAMMOCK

COMMUNITY DEVELOPMENT DISTRICT

7B

**WILLOW HAMMOCK COMMUNITY DEVELOPMENT DISTRICT
DISTRICT ENGINEER REQUEST FOR QUALIFICATIONS**

COMPETITIVE SELECTION CRITERIA

1) Ability and Adequacy of Professional Personnel (Weight: 25 Points)

Consider the capabilities and experience of key personnel within the firm including certification, training, and education; affiliations and memberships with professional organizations; etc.

2) Consultant's Past Performance (Weight: 25 Points)

Past performance for other Community Development Districts in other contracts; amount of experience on similar projects; character, integrity, reputation of respondent; etc.

3) Geographic Location (Weight: 20 Points)

Consider the geographic location of the firm's headquarters, offices and personnel in relation to the project.

4) Willingness to Meet Time and Budget Requirements (Weight: 15 Points)

Consider the consultant's ability and desire to meet time and budget requirements including rates, staffing levels and past performance on previous projects; etc.

5) Certified Minority Business Enterprise (Weight: 5 Points)

Consider whether the firm is a Certified Minority Business Enterprise. Award either all eligible points or none.

6) Recent, Current and Projected Workloads (Weight: 10 Points)

Consider the recent, current and projected workloads of the firm.

**WILLOW
HAMMOCK
COMMUNITY DEVELOPMENT DISTRICT**

**UNAUDITED
FINANCIAL
STATEMENTS**

**WILLOW HAMMOCK
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
MARCH 31, 2026**

**WILLOW HAMMOCK
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
MARCH 31, 2026**

	General Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
ASSETS				
Cash	\$ 176,738	\$ -	\$ -	\$ 176,738
Investments				
Revenue 2017	-	517,691	-	517,691
Reserve 2017	-	200,750	-	200,750
Construction 2017	-	-	4	4
Due from general fund	-	9,322	-	9,322
Total assets	<u>\$ 176,738</u>	<u>\$ 727,763</u>	<u>\$ 4</u>	<u>\$ 904,505</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 3,515	\$ -	\$ -	\$ 3,515
Due to Developer	2,368	-	-	2,368
Due to debt service fund	9,322	-	-	9,322
Developer advance	3,083	-	-	3,083
Total liabilities	<u>18,288</u>	<u>-</u>	<u>-</u>	<u>18,288</u>
Fund balances:				
Restricted for:				
Debt service	-	727,763	-	727,763
Capital projects	-	-	4	4
Committed:				
Working capital	28,308	-	-	28,308
Unassigned	130,142	-	-	130,142
Total fund balances	<u>158,450</u>	<u>727,763</u>	<u>4</u>	<u>886,217</u>
Total liabilities and fund balance	<u>\$ 176,738</u>	<u>\$ 727,763</u>	<u>\$ 4</u>	<u>\$ 904,505</u>

**WILLOW HAMMOCK
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED MARCH 31, 2026**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy: on-roll	\$ -	\$ 83,948	\$ 85,255	98%
Total revenues	<u>-</u>	<u>83,948</u>	<u>85,255</u>	98%
EXPENDITURES				
Professional & administrative				
Supervisors	-	-	3,230	0%
Management	3,538	21,155	42,448	50%
Legal	-	-	15,000	0%
Engineering	-	3,515	2,500	141%
Audit	-	-	6,100	0%
Arbitrage rebate calculation	-	500	750	67%
Dissemination agent	83	500	1,000	50%
Trustee	-	-	3,200	0%
Telephone	17	100	200	50%
Postage	-	12	500	2%
Printing & binding	42	250	500	50%
Legal advertising	-	193	1,500	13%
Annual special district fee	-	175	175	100%
Insurance	-	6,866	7,787	88%
Contingencies/bank charges	94	537	1,400	38%
Website				
Hosting	-	-	705	0%
ADA compliance	-	-	210	0%
Total professional & administrative	<u>3,774</u>	<u>33,803</u>	<u>87,205</u>	39%
Other fees & charges				
Property appraiser & tax collector	-	2,513	2,664	94%
Total other fees & charges	<u>-</u>	<u>2,513</u>	<u>2,664</u>	94%
Total expenditures	<u>3,774</u>	<u>36,316</u>	<u>89,869</u>	40%
Excess/(deficiency) of revenues over/(under) expenditures	(3,774)	47,632	(4,614)	
Net change in fund balances	(3,774)	47,632	(4,614)	
Fund balances - beginning	162,224	110,818	111,532	
Committed:				
Working capital	28,308	28,308	28,308	
Unassigned	130,142	130,142	78,610	
Fund balances - ending	<u>\$ 158,450</u>	<u>\$ 158,450</u>	<u>\$ 106,918</u>	

**WILLOW HAMMOCK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2017**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy: on-roll - net	\$ -	\$ 406,198	\$ 412,533	98%
Interest	1,822	9,020	-	N/A
Total revenues	<u>1,822</u>	<u>415,218</u>	<u>412,533</u>	101%
EXPENDITURES				
Principal	-	140,000	140,000	100%
Interest	-	129,013	255,225	51%
Total expenditures	<u>-</u>	<u>269,013</u>	<u>395,225</u>	68%
Other fees and charges				
Property appraiser & tax collector	-	12,161	12,892	94%
Total other fees and charges	<u>-</u>	<u>12,161</u>	<u>12,892</u>	94%
Total expenditures	<u>-</u>	<u>281,174</u>	<u>408,117</u>	69%
Excess/(deficiency) of revenues over/(under) expenditures	1,822	134,044	4,416	
Net change in fund balances	1,822	134,044	4,416	
Fund balance - beginning	725,941	593,719	545,048	
Fund balance - ending	<u>\$ 727,763</u>	<u>\$ 727,763</u>	<u>\$ 549,464</u>	

**WILLOW HAMMOCK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND SERIES 2017
FOR THE PERIOD ENDED MARCH 31, 2026**

	Current Month	Year to Date
REVENUES	\$ -	\$ -
Total revenues	-	-
EXPENDITURES	-	-
Total expenditures	-	-
Net change in fund balances	-	-
Fund balance - beginning	4	4
Fund balance - ending	\$ 4	\$ 4

**WILLOW
HAMMOCK
COMMUNITY DEVELOPMENT DISTRICT**

MINUTES

DRAFT

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

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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**

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

46

47 **FOURTH ORDER OF BUSINESS** **Public Hearing on Adoption of Fiscal Year**
 48 **2025/2026 Budget**

49

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

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

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

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61 No affected property owners or members of the public spoke.

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

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65 **On MOTION by Ms. Hicks and seconded by Mr. Pattillo, with all in favor,**
 66 **Resolution 2025-07, Relating to the Annual Appropriations and Adopting the**
 67 **Budget(s) for the Fiscal Year Beginning October 1, 2025 and Ending September**
 68 **30, 2026; Authorizing Budget Amendments; and Providing an Effective Date,**
 69 **was adopted.**

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- 72 **FIFTH ORDER OF BUSINESS** **Consideration of Resolution 2025-08,**
- 73 **Providing for Funding for the FY 2026**
- 74 **Adopted Budget(s); Providing for the**
- 75 **Collection and Enforcement of Special**
- 76 **Assessments, Including but Not Limited to**
- 77 **Penalties and Interest Thereon; Certifying**
- 78 **an Assessment Roll; Providing for**
- 79 **Amendments to the Assessment Roll;**

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**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.

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SIXTH ORDER OF BUSINESS

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

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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.

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

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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.

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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

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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

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122 Account and remaining funds can be used towards paying down the Debt Service. In this
123 instance, there is very little left so it will not have much effect. Missing dates or information in
124 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.

134 **EIGHTH ORDER OF BUSINESS**

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

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139 Ms. Thomas presented the Goals and Objectives Reporting Fiscal Year 2026
140 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.

- 144
145 • **Authorization of Chair to Approve Findings Related to 2025 Goals and Objectives Reporting**

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147 Ms. Thomas noted that it will be necessary to authorize the Chair to approve the
148 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.

154 **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.

161 **TENTH ORDER OF BUSINESS**

Approval of April 23, 2025 Regular Meeting Minutes

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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

Chair/Vice Chair

**WILLOW
HAMMOCK
COMMUNITY DEVELOPMENT DISTRICT**

**STAFF
REPORTS**

WILLOW HAMMOCK COMMUNITY DEVELOPMENT DISTRICT

BOARD OF SUPERVISORS FISCAL YEAR 2025/2026 MEETING SCHEDULE

LOCATION

*Willow Hammock Community Association Amenity Center
4002 Willow Branch Place, Palmetto, Florida 34221-2784*

DATE	POTENTIAL DISCUSSION/FOCUS	TIME
January 28, 2026 CANCELED	Regular Meeting	6:00 PM
April 22, 2026 NO QUORUM <i>rescheduled to April 29, 2026</i>	Regular Meeting	6:00 PM
April 29, 2026	Regular Meeting <i>Presentation of FY2027 Proposed Budget</i>	6:00 PM
September 23, 2026	Public Hearing & Regular Meeting <i>Adoption of FY2027 Budget</i>	6:00 PM