

Willow Creek II
Community Development District

Approved Proposed Budget
FY2027



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Willow Creek II
Community Development District
Approved Proposed Budget
General Fund

Description	Approved Proposed Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Approved Proposed Budget FY2027	Estimated Budget at Buildout
<u>REVENUES:</u>						
Special Assessments - On Roll	\$ -	\$ -	\$ -	\$ -	\$ 162,431	\$ -
Special Assessments - Direct Billed	-	-	-	-	260,567	-
Special Assessments-Sold lots	-	61,200	9,900	71,100	-	-
Developer Contribution	825,696	313,857	196,904	510,761	396,773	966,974
Interlocal-Governmental Revenue**	139,053	83,047	45,511	128,558	172,093	-
Interest income	-	21	-	21	-	-
Clubhouse Revenue	-	1,475	1,500	2,975	-	-
Carry Forward Surplus	-	-	-	-	-	-
TOTAL REVENUES	\$ 964,749	\$ 459,600	\$ 253,815	\$ 713,415	\$ 991,864	\$ 966,974
<u>EXPENDITURES:</u>						
<u>Administrative</u>						
Engineering	\$ 20,000	\$ 1,800	\$ 8,200	\$ 10,000	\$ 20,000	\$ 10,000
Attorney	40,000	10,714	9,286	20,000	45,000	30,000
Annual Audit	4,900	3,200	-	3,200	3,300	4,900
Assessment Administration	2,500	-	-	-	2,500	2,000
Arbitrage Rebate	550	-	-	-	550	550
Dissemination Agent	2,500	-	-	-	2,500	2,675
Trustee Fees	4,000	-	-	-	4,000	5,000
Management Fees	36,000	24,000	12,000	36,000	36,000	38,934
Property Appraiser	150	-	-	-	150	150
Information Technology	1,000	667	333	1,000	1,000	1,000
Website Maintenance	2,000	1,333	667	2,000	2,000	1,605
Postage & Delivery	800	92	50	142	500	1,200
Insurance General Liability	8,879	7,450	-	7,450	8,195	7,575
Printing & Binding	500	-	40	40	500	500
Legal Advertising	5,000	895	4,105	5,000	5,000	1,000
Other Current Charges	1,000	370	240	610	1,000	1,220
Office Supplies	100	0	20	20	100	100
Dues, Licenses & Subscriptions	175	175	-	175	175	175
First Quarter Operating Capital	253,160	-	-	-	139,684	-
TOTAL ADMINISTRATIVE	\$ 383,214	\$ 50,697	\$ 34,941	\$ 85,637	\$ 272,154	\$ 108,584
<i>Operations & Maintenance</i>						

Willow Creek II
Community Development District
Approved Proposed Budget
General Fund

Description	Approved Proposed Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Approved Proposed Budget FY2027	Estimated Budget at Buildout
<u>Amenity *</u>						100.00%
Management Fees	\$ 82,200	\$ 54,800	\$ 27,400	\$ 82,200	\$ 82,200	\$ 100,000
Access Control	2,867	1,038	994	2,032	2,867	2,867
Alarm Monitoring	1,020	-	340	340	1,020	1,638
Pool Monitoring	1,020	-	340	340	1,020	12,831
Utility - Electric	22,800	15,826	8,000	23,826	30,000	27,847
Utility - Water & Sewer	7,200	3,625	3,575	7,200	7,200	20,066
Cable/Internet Services	2,220	2,488	1,208	3,696	3,600	3,686
Telephone	-	-	-	-	-	3,522
Property Insurance	14,861	20,161	-	20,161	22,177	19,636
Property Taxes	-	2,465	-	2,465	2,500	-
Landscape Maintenance	15,660	10,440	5,220	15,660	20,660	26,823
Landscape Replacement	4,095	1,995	5,220	7,215	4,095	4,095
Pest Control	780	585	195	780	819	819
Pool & Spa Maintenance	24,000	23,139	8,000	31,139	24,720	34,399
Repairs and Maintenance	29,485	2,314	7,686	10,000	29,485	29,485
Janitorial Maintenance	28,200	18,400	9,200	27,600	28,428	50,000
Janitorial Supplies	2,252	-	751	751	2,252	2,252
Office Equipment Maintenance	2,662	272	400	672	2,664	2,662
Office Supplies/Clubhouse Supplies	4,000	-	400	400	4,000	6,962
Air Conditioning Maintenance	2,300	-	2,300	2,300	2,300	2,293
Fitness Equipment Lease	-	-	-	-	-	6,143
Fitness Equipment Maintenance	5,324	-	5,324	5,324	5,324	5,324
Window Cleaning/Pressure Cleaning	5,325	3,148	-	3,148	5,325	4,423
Porter Service	4,400	-	1,467	1,467	4,400	819
Trash Collection	800	-	267	267	800	12,285
Special Events	18,682	-	18,682	18,682	18,682	18,682
Holiday Lighting	13,010	9,900	-	9,900	10,000	49,399
Contingency	-	-	-	-	-	12,150
Capital Outlay	-	2,440	-	2,440	-	-
Capital Reserve	10,000	-	-	-	10,000	12,000
TOTAL AMENITY *	\$ 305,163	\$ 173,036	\$ 106,967	\$ 280,003	\$ 326,538	\$ 473,108
TOTAL EXPENDITURES	\$ 964,749	\$ 398,030				

Willow Creek II
Community Development District
Approved Proposed Budget
General Fund

Description	Approved Proposed Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Approved Proposed Budget FY2027	Estimated Budget at Buildout
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Assessment Table

Product	Assessable Units	Total Gross Assessment	FY26 Gross Per Unit	FY27 Gross Per Unit	increase/ (decrease)
Platted					
Village C (Phase 1)					
Single Family-40'	126	\$ 113,400	\$ -	\$ 900.00	\$ 900.00
Single Family-50'	66	\$ 59,400	\$ -	\$ 900.00	\$ 900.00
Single Family-60'	0	\$ -	\$ -	\$ 900.00	\$ 900.00
Total	192				
Unplatted					
Single Family-40'	98	\$ 88,200	\$ -	\$ 900.00	\$ 900.00
Single Family-50'	147	\$ 132,300	\$ -	\$ 900.00	\$ 900.00
Single Family-60'	63	\$ 56,700	\$ -	\$ 900.00	\$ 900.00
Total	308				
Grand Total	500	\$ 449,998			
Less Collection Fees & Discounts (6%)		\$ 27,000			
Net Assessments		<u>\$ 422,998</u>			

Willow Creek II
Community Development District
Exhibit A - Shared costs with Willow Creek CDD

Description	Shared Cost	Approved Proposed Budget	Estimated Budget
	FY2027 23.91%	FY2027	at Buildout
Special Assessments - On Roll	\$ -	\$ -	\$ 274,104
Special Assessments - Direct	-	-	-
Developer Contribution	-	-	692,870
Interlocal-Governmental Revenue	-	172,093	-
Carry Forward Surplus	-	-	-
TOTAL REVENUES	\$ -	\$ 172,093	\$ 966,974
<u>Administrative</u>			
Supervisor Fees	\$ -	\$ -	\$ -
FICA Taxes	-	-	-
Engineering	-	-	10,000
Attorney	-	-	30,000
Annual Audit	-	-	4,900
Assessment Administration	-	-	2,000
Arbitrage Rebate	-	-	550
Dissemination Agent	-	-	2,675
Trustee Fees	-	-	5,000
Management Fees	-	-	38,934
Property Appraiser	-	-	150
Information Technology	-	-	1,000
Website Maintenance	-	-	1,605
Postage & Delivery	-	-	1,200
Insurance General Liability	-	-	7,575
Printing & Binding	-	-	500
Legal Advertising	-	-	1,000
Other Current Charges	-	-	1,220
Office Supplies	-	-	100
Dues, Licenses & Subscriptions	-	-	175
TOTAL ADMINISTRATIVE	\$ -	\$ -	\$ 108,584
<u>Operations & Maintenance</u>			
<u>Field Expenditures</u>			
Field Management	\$ 3,159	\$ 13,212	\$ 27,682
Utility-Irrigation	1,148	4,800	4,800
Irrigation Maintenance	1,148	4,800	4,800
Landscape Maintenance	68,946	288,340	180,000
Mulch	10,760	45,000	-
Pest Control	239	1,000	1,000
Lake Maintenance	4,691	19,620	22,000
Wetlands/Preserves	1,196	5,000	30,000
Pressure Washing	1,196	5,000	10,000
Contingency	1,530	6,400	105,000
TOTAL FIELD EXPENDITURES	\$ 94,013	\$ 393,172	\$ 385,282

Willow Creek II
Community Development District
Exhibit A - Shared costs with Willow Creek CDD

Description	Shared Cost	Approved Proposed Budget	Estimated Budget
	FY2027 23.91%	FY2027	at Buildout
<u>Amenity</u>			
Management Fees	\$ 19,655	\$ 82,200	\$ 100,000
Access Control	686	2,867	2,867
Alarm Monitoring	244	1,020	1,638
Pool Monitoring	244	1,020	12,831
Utility - Electric	7,173	30,000	27,847
Utility - Water & Sewer	1,722	7,200	20,066
Cable/Internet Services	861	3,600	3,686
Telephone	-	-	3,522
Property Insurance	5,303	22,177	19,636
Property Taxes	598	2,500	-
Landscape Maintenance	4,940	20,660	26,823
Landscape Replacement	979	4,095	4,095
Pest Control	196	819	819
Pool & Spa Maintenance	5,911	24,720	34,399
Repairs and Maintenance	7,050	29,485	29,485
Janitorial Maintenance	6,798	28,428	50,000
Janitorial Supplies	538	2,252	2,252
Office Equipment Maintenance	637	2,664	2,662
Office Supplies/Clubhouse Supplies	956	4,000	6,962
Air Conditioning Maintenance	550	2,300	2,293
Fitness Equipment Lease	-	-	6,143
Fitness Equipment Maintenance	1,273	5,324	5,324
Window Cleaning/Pressure Cleaning	1,273	5,325	4,423
Porter Service	1,052	4,400	819
Trash Collection	191	800	12,285
Special Events	4,467	18,682	18,682
Holiday Lighting	2,391	10,000	49,399
Contingency	-	-	12,150
Capital Outlay	-	-	-
Capital Reserve	2,391	10,000	12,000
TOTAL AMENITY	\$ 78,080	\$326,538	\$ 473,108
TOTAL EXPENDITURES	\$ 172,093	\$ 719,710	\$ 966,974

Willow Creek II
Community Development District
Budget Narrative
FY2027

REVENUES

Special Assessments-Direct

The District is levying platted lots direct to builder to fund general operating expenditures for the Fiscal Year.

Developer Contribution

The District entered into a funding agreement with the developer to fund all general operating expenditures for the Fiscal Year

Interlocal-Governmental Revenue

Interlocal & Cost Share Agreement with Willow Creek CDD to reimburse for Field and Amenity expenditures 23.91%.

Clubhouse Revenue

The District will collect fees for room rental of the amenity center.

Expenditures - Administrative

Engineering

The District's engineer will provide general engineering services to the District, i.e. attendance and preparation for monthly board meetings, review of invoices, and other specifically requested assignments.

Attorney

The District's Attorney, will be providing 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 assigned as directed by the Board of Supervisors and the District Manager.

Annual Audit

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is based on contracted fees from the previous year engagement plus anticipated increase.

Assessment Roll Administration

GMS SF, LLC provides assessment services for closing lot sales, assessment roll services with the local Tax Collector and financial advisory services.

Arbitrage Rebate

The District has contracted with its independent auditors to annually calculate the arbitrage rebate liability on its bonds.

Dissemination Agent

The District is required by the Security and Exchange Commission to comply with Rule 15(c)(2)-12(b)(5), which relates to additional reporting requirements for un-rated bond issues.

Trustee Fees

The District bonds will be held and administered by a Trustee. This represents the trustee annual fee.

Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-CF, LLC. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement.

Property Appraiser

The Brevard County Board of Commissioners provides the District with a listing of the legal description of each property parcel within the District boundaries, and the names and addresses of the owners of such property. The District reimburses the Board of Commissioners for necessary administrative costs incurred to provide this service. 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 budget for Board of Commissioners costs was based on a unit price per parcel.

Willow Creek II
Community Development District
Budget Narrative
FY2027

Expenditures - Administrative (continued)

Information Technology

The District processes all of its financial activities, i.e. accounts payable, financial statements, etc. on a main frame computer leased by GMS-CF, LLC.

Website Maintenance

Per Chapter 2014-22, Laws of Florida, all Districts must have a website to provide detailed information on the CDD as well as links to useful websites regarding Compliance issues. This website will be maintained by GMS-CF, LLC and updated monthly.

Postage and Delivery

Actual postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

Expenditures - Administrative (continued)

Insurance General Liability

The District's General Liability & Public Officials Liability Insurance policy is with a qualified entity that specializes in providing insurance coverage to governmental agencies. The amount is based upon similar Community Development Districts.

Printing and Binding

Copies used in the preparation of agenda packages, required mailings, and other special projects.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of

Other Current Charges

This includes monthly bank charges and any other miscellaneous expenses that incur during the year.

Office Supplies

Supplies used in the preparation and binding of agenda packages, required mailings, and other special projects.

Due, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Commerce for \$175.

First Quarter Operating Capital

To pay invoices for the 1st quarter of the Fiscal Year.

Expenditures - Field

Field Management

The District has contract CALM, to manage and operate the district.

Description	Vendor	monthly	Total
Field operations	CALM	\$1,101	\$13,212

Utility-Irrigation

Cost for irrigation throughout the district

Location	Vendor	monthly	Total
2003 WILLOW CREEK BLVD	FPL	\$400	\$4,800

Irrigation Maintenance

Cost to maintain the irrigation system throughout the district.

Willow Creek II

Community Development District

Budget Narrative

FY2027

Expenditures – Field (continued)

Landscape Maintenance

The district has contract with Robertson's Lawn Service to maintain the landscape of Phase 1 and 2.

Phase 1	Description	Vendor	monthly	Total
	Lawn Maintenance service (38)	Robertson's Lawn	\$11,695	\$140,340
	Monthly irrigation checks	Robertson's Lawn	900	10,800
	Mulch (2)	Robertson's Lawn	1,500	18,000
	Annual Flowers (3)	Robertson's Lawn	150	1,800
	Entrance Turf and Shrub fertilizer (4)	Robertson's Lawn	450	5,400
	Total		\$14,695	\$176,340

Phase 2	Description	Vendor	monthly	Total
	Lawn Maintenance service (38)	Robertson's Lawn	\$7,550	\$90,600
	Monthly irrigation checks	Robertson's Lawn	500	6,000
	Mulch (2)	Robertson's Lawn	0	0
	Annual Flowers (3)	Robertson's Lawn	0	0
	Entrance Turf and Shrub fertilizer (4)	Robertson's Lawn	450	5,400
	Contingency			10,000
	Total		\$8,500	\$112,000

Mulch

The district has contract with Robertson's Lawn Service to maintain the mulch through out the district.

Pest Control

Cost for pest control throughout the district's common area.

Lake Maintenance

The district has a proposal with Solitude Lake Management for maintenance of algae, border grass and invasive exotic plant control for 13 lakes, 1 retention pond and 3 fountains (2 fountains to be added).

Description	Vendor	monthly	Total
Lake Management	Solitude Lake Mgmt.	\$1,635	\$19,620

Wetlands/Preserves

Cost for wetlands/preserves maintenance.

Pressure Washing

Cost to pressure wash district's common area infrastructure.

Contingency

Any other miscellaneous expenses that are incurred during the year.

Willow Creek II

Community Development District

Budget Narrative

FY2027

Expenditures – Amenity

Management Fees

The District contracted CALM to manage the Amenity for 32 hours per week.

Description	Vendor	monthly	Total
Amenity Mgmt.	CALM	\$6,850	\$82,200

Access Control

The District contracted with Strada Security to monitor the Amenity.

Description	Vendor	monthly	Total
Security System Monitoring at Amenity	Strada Security	\$86	\$1,032
Contingency	Strada Security		\$1,835
Total		<u>\$86</u>	<u>\$2,867</u>

Alarm Monitoring

Cost for fire alarm monitoring.

Pool Monitoring

Cost for security system at the community pool.

Utilities - Electric

FPL electric meters for the Clubhouse and pool.

Location	Vendor	monthly	Total
1756 Pecorino Ct Clubhouse	FPL	\$790	\$9,480
1756 Pecorino CT Pool	FPL	\$1,710	\$20,520
Total		<u>\$2,500</u>	<u>\$30,000</u>

Utilities - Water and Sewer

Cost for water and sewer at the Clubhouse.

Location	Vendor	monthly	Total
1756 Pecorino Ct	City of Titusville	\$600	\$7,200

Cable/Internet Service

Cost for cable/TV and internet service at the Clubhouse.

Location	Vendor	monthly	Total
1756 Pecorino Ct	Spectrum	\$300	\$3,600

Property Insurance

The District's Property Liability Insurance policy is with Florida Insurance Alliance. Florida Insurance Alliance specializes in providing insurance coverage to governmental agencies

Property Taxes

Non-ad valorem taxes the District incurs relating to the amenity center location.

Landscape Maintenance

The District contracted Robertson's Lawn Service to maintain the lawn through the amenity area.

Description	Vendor	monthly	Total
Lawn Maintenance service (38)	Robertson's Lawn	\$1,305	\$15,660
Contingency			\$5,000
Total		<u>\$1,305</u>	<u>\$20,660</u>

Willow Creek II
Community Development District
Budget Narrative
FY2027

Expenditures – Amenity (continued)

Landscape Replacement

The District contracted Robertson's Lawn Service replace seasonal flowers, mulch, and trees

Pest Control

The District contracted Massey Services for pest control around the clubhouse.

Description	Vendor	Quarterly	Total
Pest control	Massey Services	\$205	\$819

Pool & Spa Maintenance

The District contracted with Loggins Pools LLC to maintain the pool 3 times weekly to vacuuming, scrubbing walls, scrubbing tiles, netting debris, emptying skimmer and baskets and cleaning filters.

Description	Vendor	monthly	Total
Pool service	Loggins Pools LLC	\$2,060	\$24,720

Repairs and Maintenance

Cost for general repairs and maintenance of the clubhouse.

Janitorial Maintenance

The District contracted Clean Star Services of Central Florida Inc to clean the Kitchen, bar area, Gym, drinking fountains, exterior patio,

Description	Vendor	monthly	Total
Cleaning service 3 times a week	CSS	\$2,369	\$28,428

Janitorial Supplies

Cost for cleaning supplies.

Office Equipment Maintenance

Cost for office equipment maintenance.

Office/Clubhouse Supplies

Cost for office/clubhouse supplies.

Cost for the clubhouse A/C unit.

Fitness Equipment Lease

Cost to lease fitness equipment.

Fitness Equipment Maintenance

Cost for equipment maintenance.

Window Cleaning/Pressure Cleaning

Cost to cleaning and pressure wash windows and clubhouse infrastructure.

Porter Service

Cost for repairing, cleaning, hand cleaning trash, and litter, disinfecting areas when needed.

Trash Collection

The District will contract with a waste management company to collect the trash at clubhouse.

Special Events

Cost for special events

Holiday Lighting

Cost for Holiday Lighting at Clubhouse.

Contingency

Any other miscellaneous expenses that are incurred during the year.

Capital Reserves

Capital Reserve for future projects.

Willow Creek II
Community Development District
Approved Proposed Budget
Debt Service Series 2025 Capital Improvement Bonds

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Proposed Budget FY2027
<u>REVENUES:</u>					
Special Assessments-On Roll	\$ -	\$ -	\$ -	\$ -	\$ 192,888
Special Assessments-Direct Bill	-	-	-	-	340,844
Interest Earnings	-	-	-	-	6,650
Carry Forward Surplus ⁽¹⁾	-	-	129,607	129,607	129,607
TOTAL REVENUES	\$ -	\$ -	\$ 129,607	\$ 129,607	\$ 669,989
<u>EXPENDITURES:</u>					
Interest - 11/01	\$ -	\$ -	\$ -	\$ -	\$ 129,607
Interest - 05/01	-	-	-	-	206,454
Principal - 05/01	-	-	-	-	120,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 456,062
<u>Other Sources/(Uses)</u>					
Bond Proceed	\$ -	\$ -	\$ 396,381	\$ 396,381	\$ -
TOTAL OTHER SOURCES/(USES)	\$ -	\$ -	\$ 396,381	\$ 396,381	\$ -
EXCESS REVENUES (EXPENDITURES)	\$ -	\$ -	\$ 525,988	\$ 525,988	\$ 213,927

⁽¹⁾ Carry Forward is Net of Reserve Requirement

Interest Due 11/1/27 \$ 204,054

Assessment Table

Product	Assessable Units	Total Gross Assessment	FY26 Gross Per Unit	FY27 Gross Per Unit	increase/ (decrease)
Platted					
Village C (Phase 1)					
Single Family-40'	126	\$ 126,000	\$ -	\$ 1,000.00	\$ 1,000.00
Single Family-50'	66	\$ 79,200	\$ -	\$ 1,200.00	\$ 1,200.00
Single Family-60'	0	\$ -	\$ -	\$ 1,400.00	\$ 1,400.00
Total	192				
Unplatted					
Village C (Phase 2 and 3)					
Single Family-40'	98	\$ 98,000	\$ -	\$ 1,000.00	\$ 1,000.00
Single Family-50'	147	\$ 176,400	\$ -	\$ 1,200.00	\$ 1,200.00
Single Family-60'	63	\$ 88,200	\$ -	\$ 1,400.00	\$ 1,400.00
Total	308				
Grand Total	500	\$ 567,800			
Less Collection Fees & Discounts (6%)		\$ 34,068			
Net Assessments		<u>\$ 533,732</u>			

Willow Creek II
Community Development District
AMORTIZATION SCHEDULE
Debt Service Series 2025 Capital Improvement Bonds

Period	Outstanding Balance	Coupons	Principal	Interest	Annual Debt Service
07/08/26	\$ 7,875,000	4.000%	\$ -	\$ -	\$ -
11/01/26	7,875,000	4.000%	-	129,607	129,607
05/01/27	7,875,000	4.000%	120,000	206,454	
11/01/27	7,755,000	4.000%	-	204,054	530,509
05/01/28	7,755,000	4.000%	125,000	204,054	
11/01/28	7,630,000	4.000%	-	201,554	530,609
05/01/29	7,630,000	4.000%	130,000	201,554	
11/01/29	7,500,000	4.000%	-	198,954	530,509
05/01/30	7,500,000	4.000%	135,000	198,954	
11/01/30	7,365,000	4.000%	-	196,254	530,209
05/01/31	7,365,000	4.000%	140,000	196,254	
11/01/31	7,225,000	4.000%	-	193,454	529,709
05/01/32	7,225,000	4.300%	145,000	193,454	
11/01/32	7,080,000	4.300%	-	190,337	528,791
05/01/33	7,080,000	4.300%	155,000	190,337	
11/01/33	6,925,000	4.300%	-	187,004	532,341
05/01/34	6,925,000	4.300%	160,000	187,004	
11/01/34	6,765,000	4.300%	-	183,564	530,569
05/01/35	6,765,000	4.300%	170,000	183,564	
11/01/35	6,595,000	4.300%	-	179,909	533,474
05/01/36	6,595,000	4.300%	175,000	179,909	
11/01/36	6,420,000	4.300%	-	176,147	531,056
05/01/37	6,420,000	5.250%	185,000	176,147	
11/01/37	6,235,000	5.250%	-	171,291	532,438
05/01/38	6,235,000	5.250%	195,000	171,291	
11/01/38	6,040,000	5.250%	-	166,172	532,463
05/01/39	6,040,000	5.250%	205,000	166,172	
11/01/39	5,835,000	5.250%	-	160,791	531,963
05/01/40	5,835,000	5.250%	215,000	160,791	
11/01/40	5,620,000	5.250%	-	155,147	530,938
05/01/41	5,620,000	5.250%	225,000	155,147	
11/01/41	5,395,000	5.250%	-	149,241	529,388
05/01/42	5,395,000	5.250%	240,000	149,241	
1					

Willow Creek II
Community Development District
Non-Ad Valorem Assessments Comparison
2026-2027

Neighborhood	O&M Units	Bonds 2026 Units	Annual Maintenance Assessments			Annual Debt Assessments			Total Assessed Per Unit											
			FY2027	FY2026	Increase/ (decrease)	FY2027	FY2026	Increase/ (decrease)	FY2027	FY2026	Increase/ (decrease)									
<i>Platted</i>																				
<i>Village C (Phase 1)</i>																				
Single Family-40'	126	126	\$900.00	\$0.00	\$900.00	\$1,000.00	\$0.00	\$1,000.00	\$1,900.00	\$0.00	\$1,900.00									
Single Family-50'	66	66	\$900.00	\$0.00	\$900.00	\$1,200.00	\$0.00	\$1,200.00	\$2,100.00	\$0.00	\$2,100.00									
Single Family-60'	0	0	\$900.00	\$0.00	\$900.00	\$1,400.00	\$0.00	\$1,400.00	\$2,300.00	\$0.00	\$2,300.00									
Total	192	192																		
<i>Unplatted</i>																				
<i>Village C (Phase 2 and 3)</i>																				
Single Family-40'	98	98	\$900.00	\$0.00	\$900.00	\$1,000.00	\$0.00	\$1,000.00	\$1,900.00	\$0.00	\$1,900.00									
Single Family-50'	147	147	\$900.00	\$0.00	\$900.00	\$1,200.00	\$0.00	\$1,200.00	\$2,100.00	\$0.00	\$2,100.00									
Single Family-60'	63	63	\$900.00	\$0.00	\$900.00	\$1,400.00	\$0.00	\$1,400.00	\$2,300.00	\$0.00	\$2,300.00									
Total	308	308																		
Grand Total	500	500																		