

Willow Creek II
Community Development District

Adopted Budget
FY2027



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Willow Creek II

Community Development District

Adopted Budget General Fund

Description	Adopted Budget FY2026	Actuals Thru 6/30/26	Projected Next 3 Months	Projected Thru 9/30/26	Adopted 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	-	72,000	900	72,900	-	-
Developer Contribution	825,696	375,292	74,218	449,510	396,773	966,974
Interlocal-Governmental Revenue	139,053	98,381	39,639	138,160	172,093	-
Interest income	-	21	-	21	-	-
Clubhouse Revenue	-	2,325	500	2,825	-	-
Carry Forward Surplus	-	-	-	-	-	-
TOTAL REVENUES	\$ 964,749	\$ 548,019	\$ 115,257	\$ 663,417	\$ 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	12,023	7,977	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	27,000	9,000	36,000	36,000	38,934
Property Appraiser	150	-	-	-	150	150
Information Technology	1,000	750	250	1,000	1,000	1,000
Website Maintenance	2,000	1,500	500	2,000	2,000	1,605
Postage & Delivery	800	93	10	103	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	413	180	593	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	\$ 55,299	\$ 30,282	\$ 85,581	\$ 272,154	\$ 108,584
<i>Operations & Maintenance</i>						
<u>Field Expenditures</u>						
Field Management	\$ 13,212	\$ 9,909	\$ 3,303	\$ 13,212	\$ 13,212	\$ 27,682
Utility-Irrigation	-	4,325	1,800	6,125	4,800	4,800
Irrigation Maintenance	4,800	5,803	1,000	6,803	4,800	4,800
Landscape Maintenance	176,340	160,830	67,650	228,480	270,600	180,000
Mulch	45,000	4,875	5,000	9,875	45,000	-
Pest Control	1,000	-	-	-	1,000	1,000
Lake Maintenance	16,020	20,615	4,905	25,520	19,620	22,000
Wetlands/Preserves	5,000	-	-	-	5,000	30,000
Pressure Washing	5,000	-	2,000	2,000	5,000	10,000
Contingency	10,000	13,801	2,000	15,801	6,400	105,000
TOTAL FIELD EXPENDITURES	\$ 276,372	\$ 220,158	\$ 87,658	\$ 307,816	\$ 375,432	\$ 385,282

Willow Creek II

Community Development District

Adopted Budget General Fund

Description	Adopted Budget FY2026	Actuals Thru 6/30/26	Projected Next 3 Months	Projected Thru 9/30/26	Adopted Budget FY2027	Estimated Budget at Buildout
<u>Amenity Expenditures</u>						100.00%
Management Fees	\$ 82,200	\$ 61,650	\$ 20,550	\$ 82,200	\$ 82,200	\$ 100,000
Access Control	2,867	1,124	258	1,382	2,867	2,867
Alarm Monitoring	1,020	-	-	-	1,020	1,638
Pool Monitoring	1,020	-	-	-	1,020	12,831
Utility - Electric	22,800	18,088	5,700	23,788	30,000	27,847
Utility - Water & Sewer	7,200	4,215	2,200	6,415	7,200	20,066
Cable/Internet Services	2,220	2,790	906	3,697	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	11,745	5,850	17,595	23,400	26,823
Landscape Replacement	4,095	1,995	2,100	4,095	4,095	4,095
Pest Control	780	585	195	780	819	819
Pool & Spa Maintenance	24,000	27,479	6,000	33,479	24,720	34,399
Repairs and Maintenance	29,485	2,314	7,686	10,000	29,485	29,485
Janitorial Maintenance	28,200	20,750	7,050	27,800	28,428	50,000
Janitorial Supplies	2,252	-	-	-	2,252	2,252
Office Equipment Maintenance	2,662	493	500	993	2,664	2,662
Office Supplies/Clubhouse Supplies	4,000	-	1,000	1,000	4,000	6,962
Air Conditioning Maintenance	2,300	-	-	-	2,300	2,293
Fitness Equipment Lease	-	-	-	-	-	6,143
Fitness Equipment Maintenance	5,324	3,148	-	3,148	5,324	5,324
Window Cleaning/Pressure Cleaning	5,325	-	-	-	5,325	4,423
Porter Service	4,400	-	-	-	4,400	819
Trash Collection	800	-	-	-	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	-	-	-	25,000	12,000
TOTAL AMENITY EXPENDITURES	\$ 305,163	\$ 191,342	\$ 78,677	\$ 270,020	\$ 344,278	\$ 473,108
TOTAL EXPENDITURES	\$ 964,749	\$ 466,799	\$ 196,618	\$ 663,416	\$ 991,864	\$ 966,974
EXCESS REVENUES (EXPENDITURES	\$ -	\$ 81,221	\$ (81,360)	\$ -	\$ -	\$ -

Assessment Table

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

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

Description	Shared Cost	Adopted 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	64,704	270,600	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	\$ 89,771	\$ 375,432	\$ 385,282

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

Description	Shared Cost	Adopted 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	5,595	23,400	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	5,978	25,000	12,000
TOTAL AMENITY	\$ 82,322	\$344,278	\$ 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. Service for Landscape maintenance, shrub & detail maintenance, irrigation monitoring & reporting, fertilization & pest control and general property care.

Phase 1	Description	Vendor	monthly	Total
	Lawn Maintenance service	Robertson's Lawn	\$13,500	\$162,000
Phase 2	Description	Vendor	monthly	Total
	Lawn Maintenance service	Robertson's Lawn	\$9,050	\$108,600

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	Robertson's Lawn	\$1,950	\$23,400

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

Adopted Budget

Debt Service Series 2026 Capital Improvement Bonds

Description	Proposed Budget FY2026	Actuals Thru 6/30/26	Projected Next 3 Months	Projected Thru 9/30/26	Proposed Budget FY2027
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REVENUES:

Special Assessments-On Roll	\$ -	\$ -	\$ -	\$ -	\$ 192,820
Special Assessments-Direct Bill	-	-	-	-	340,725
Interest Earnings	200	-	200	200	6,650
Carry Forward Surplus ⁽¹⁾	129,607	-	129,607	129,607	129,607
TOTAL REVENUES	\$ 129,807	\$ -	\$ 129,807	\$ 129,807	\$ 669,802

EXPENDITURES:

Interest - 11/01	\$ -	\$ -	\$ -	\$ -	\$ 129,607
Interest - 05/01	-	-	-	-	206,454
Principal - 05/01	-	-	-	-	120,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 456,062

Other Sources/(Uses)

Bond Proceed	\$ 396,381	\$ -	\$ 396,381	\$ 396,381	\$ -
TOTAL OTHER SOURCES/(USES)	\$ 396,381	\$ -	\$ 396,381	\$ 396,381	\$ -
EXCESS REVENUES (EXPENDITURES)	\$ 526,188	\$ -	\$ 526,188	\$ 526,188	\$ 213,740

⁽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)
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Platted

Village C (Phase 1)					
Single Family-40'	126	\$ 125,956	\$ -	\$ 999.65	\$ 999.65
Single Family-50'	66	\$ 79,172	\$ -	\$ 1,199.58	\$ 1,199.58
Single Family-60'	0	\$ -	\$ -	\$ 1,399.51	\$ 1,399.51
Total	192				

Unplatted

Village C (Phase 2 and 3)					
Single Family-40'	98	\$ 97,966	\$ -	\$ 999.65	\$ 999.65
Single Family-50'	147	\$ 176,338	\$ -	\$ 1,199.58	\$ 1,199.58
Single Family-60'	63	\$ 88,169	\$ -	\$ 1,399.51	\$ 1,399.51
Total	308				

Grand Total	500	\$ 567,601			
Less Collection Fees & Discounts (6%)		\$ 34,056			
Net Assessments		<u>\$ 533,545</u>			

Willow Creek II
Community Development District
AMORTIZATION SCHEDULE
Debt Service Series 2026 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	
11/01/42	5,155,000	5.250%	-	142,941	532,181
05/01/43	5,155,000	5.250%	250,000	142,941	
11/01/43	4,905,000	5.250%	-	136,378	529,319
05/01/44	4,905,000	5.250%	265,000	136,378	
11/01/44	4,640,000	5.250%	-	129,422	530,800
05/01/45	4,640,000	5.250%	280,000	129,422	
11/01/45	4,360,000	5.250%	-	122,072	531,494
05/01/46	4,360,000	5.250%	295,000	122,072	
11/01/46	4,065,000	5.250%	-	114,328	531,400
05/01/47	4,065,000	5.625%	310,000	114,328	
11/01/47	3,755,000	5.625%	-	105,609	529,938
05/01/48	3,755,000	5.625%	330,000	105,609	
11/01/48	3,425,000	5.625%	-	96,328	531,938
05/01/49	3,425,000	5.625%	350,000	96,328	
11/01/49	3,075,000	5.625%	-	86,484	532,813
05/01/50	3,075,000	5.625%	370,000	86,484	
11/01/50	2,705,000	5.625%	-	76,078	532,563
05/01/51	2,705,000	5.625%	390,000	76,078	
11/01/51	2,315,000	5.625%	-	65,109	531,188
05/01/52	2,315,000	5.625%	415,000	65,109	
11/01/52	1,900,000	5.625%	-	53,438	533,547
05/01/53	1,900,000	5.625%	435,000	53,438	
11/01/53	1,465,000	5.625%	-	41,203	529,641
05/01/54	1,465,000	5.625%	460,000	41,203	
11/01/54	1,005,000	5.625%	-	28,266	529,469
05/01/55	1,005,000	5.625%	490,000	28,266	
11/01/55	515,000	5.625%	-	14,484	532,750
05/01/56	515,000	5.625%	515,000	14,484	529,484
TOTAL			\$ 7,875,000	\$ 8,188,092	\$ 16,063,092

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)
Platted											
Village C (Phase 1)											
Single Family-40'	126	126	\$900.00	\$0.00	\$900.00	\$999.65	\$0.00	\$999.65	\$1,899.65	\$0.00	\$1,899.65
Single Family-50'	66	66	\$900.00	\$0.00	\$900.00	\$1,199.58	\$0.00	\$1,199.58	\$2,099.58	\$0.00	\$2,099.58
Single Family-60'	0	0	\$900.00	\$0.00	\$900.00	\$1,399.51	\$0.00	\$1,399.51	\$2,299.51	\$0.00	\$2,299.51
Total	192	192									
Unplatted											
Village C (Phase 2 and 3)											
Single Family-40'	98	98	\$900.00	\$0.00	\$900.00	\$999.65	\$0.00	\$999.65	\$1,899.65	\$0.00	\$1,899.65
Single Family-50'	147	147	\$900.00	\$0.00	\$900.00	\$1,199.58	\$0.00	\$1,199.58	\$2,099.58	\$0.00	\$2,099.58
Single Family-60'	63	63	\$900.00	\$0.00	\$900.00	\$1,399.51	\$0.00	\$1,399.51	\$2,299.51	\$0.00	\$2,299.51
Total	308	308									
Grand Total	500	500									