

*Willowbrook
Community Development District*

Meeting Agenda

February 27, 2024

AGENDA

Willowbrook

Community Development District

219 E. Livingston St., Orlando, Florida 32801

Phone: 407-841-5524 – Fax: 407-839-1526

February 20, 2024

Board of Supervisors Willowbrook Community Development District

Dear Board Members:

A meeting of the Board of Supervisors of the **Willowbrook Community Development District** will be held on **Tuesday, February 27, 2024 at 11:00 AM** at the **Lake Alfred Public Library, 245 N Seminole Ave, Lake Alfred, FL 33850**

Zoom Video Link: <https://us06web.zoom.us/j/82925712069>

Call-In Information: 1-646-876-9923

Meeting ID: 829 2571 2069

Following is the advance agenda for the meeting:

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period (¹Speakers will fill out a card and submit it to the District Manager prior to the beginning of the meeting)
3. Approval of Minutes of the January 9, 2024 Landowners' and Board of Supervisors Meetings
4. Public Hearings
 - A. Public Hearing on the Adoption of the Fiscal Year 2024 Budget
 - i. Consideration of Resolution 2024-40 Adopting the District's Fiscal Year 2024 Budget and Appropriating Funds
5. Consideration of 2024 Non-Ad Valorem Contract Agreement with Polk County Property Appraiser
6. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Ratification of Funding Requests #2 and #3
 - ii. Balance Sheet & Income Statement
7. Other Business
8. Supervisors Requests and Audience Comments
9. Adjournment

¹ Comments will be limited to three (3) minutes

MINUTES

**MINUTES OF MEETING
WILLOWBROOK
COMMUNITY DEVELOPMENT DISTRICT**

The Landowners' meeting of the Willowbrook Community Development District was held Thursday, **January 9, 2024** at 12:00 p.m. at the Lake Alfred Public Library, 245 N. Seminole Avenue, Lake Alfred, Florida.

Present were:

McKinzie Terrill
Jill Burns

Chairman
District Manager, GMS

FIRST ORDER OF BUSINESS

**Determination of Number of Voting Units
Represented**

Ms. Burns stated that she had a proxy form designating McKinzie Terrill to cast votes on behalf of Jeffrey Yeager and Joann Yeager which are the only landowners within the community. They own 284.905 acres which would authorize a total of 285 votes for each of the five seats that are up for election.

FIRST ORDER OF BUSINESS

Call to Order

Ms. Burns called the meeting to order.

THIRD ORDER OF BUSINESS

**Election of Chairman for the Purpose of
Conducting the Landowners' Meeting**

Ms. Burns was nominated as Chairperson to conduct the meeting.

FOURTH ORDER OF BUSINESS

Nominations for the Position of Supervisor

Ms. Burns asked for nominations for the five open seats. Mr. Terrill nominated McKinzie Terrill, Steve Rosser, Allan Keen, Hyzens Marc, and Marcia Bexley.

FIFTH ORDER OF BUSINESS

Casting of Ballots

Mr. Terrill casted 285 votes for McKinzie Terrill, 285 votes for Steve Rosser, 280 votes for Allan Keen, , 280 votes for Hyzens Marc, and 280 votes for Marcia Bexley.

SIXTH ORDER OF BUSINESS

Ballot Tabulation

Ms. Burns stated that McKinzie Terrill and Steve Rosser will serve four-year terms and Allan Keen, Hyzens Marc, and Marcia Bexley will serve two-year terms.

SEVENTH ORDER OF BUSINESS

Landowner's Questions and Comments

There being no comments, the next item followed.

EIGHTH ORDER OF BUSINESS

Adjournment

Ms. Burns adjourned the meeting.

Secretary/Assistant Secretary

Chairman/Vice Chairman

**MINUTES OF MEETING
WILLOWBROOK
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Willowbrook Community Development District was held Thursday, **January 9, 2024** at 12:00 p.m. at the Lake Alfred Public Library, 245 N. Seminole Avenue, Lake Alfred, Florida.

Present and constituting a quorum:

McKinzie Terrill	Chairman
Steve Rosser	Vice Chairman
Hyzens Marc	Assistant Secretary
Marcia Bexley	Assistant Secretary
Allan Keen <i>by phone</i>	Assistant Secretary

Also present were:

Jill Burns	District Manager, GMS
Jennifer Kilinski <i>via Zoom</i>	District Counsel, Kilinski Van Wyk Law
Savannah Hancock <i>via Zoom</i>	District Counsel, Kilinski Van Wyk Law
Steve Sloan <i>via Zoom</i>	Sloan Engineering
Scott Shapiro <i>via Zoom</i>	

FIRST ORDER OF BUSINESS

Introduction

A. Call to Order

Ms. Burns called the meeting to order and called the roll.

SECOND ORDER OF BUSINESS

Public Comment Period

There were no members of the public present for the meeting.

THIRD ORDER OF BUSINESS

Organizational Matters

A. Administration of Oaths of Office to Newly Elected Board Members

Ms. Burns swore in all Board members that were present at the meeting.

B. Consideration of Resolution 2024-33 Canvassing and Certifying the Results of the Landowners' Election

Ms. Burns reviewed Resolution 2024-33 and presented the results of the Landowners' election meeting that was held immediately prior to the Board meeting. The results show that votes casted were as follows: 285 votes for McKinzie Terrill, 285 votes for Steve Rosser, 280 votes for Allan Keen, , 280

votes for Hyzens Marc, and 280 votes for Marcia Bexley. Ms. Burns stated that McKinzie Terrill and Steve Rosser will serve four-year terms and Allan Keen, Hyzens Marc, and Marcia Bexley will serve two-year terms.

On MOTION by Mr. Terrill, seconded by Mr. Marc, with all in favor, Resolution 2024-33 Canvassing and Certifying the Results of the Landowners' Election, was approved.

C. Election of Officers

Ms. Burns reviewed the current slate of officers with McKinzie Terrill as Chairman, Steve Rosser as Vice Chairman, and the other three Supervisors were Assistant Secretaries along with George Flint, and Jill Burns was Secretary. The Board had no changes to the current officers.

D. Consideration of Resolution 2024-34 Electing Officers

Ms. Burns asked for a motion to approve Resolution 2023-34 as slated above.

On MOTION by Ms. Bexley, seconded by Mr. Terrill, with all in favor, Resolution 2024-34 Electing Officers as slated above, was approved.

FOURTH ORDER OF BUSINESS

Approval of Minutes of the November 16, 2023 Organizational Meeting

Ms. Burns presented the minutes of the November 16, 2023 Organizational meeting and asked for any questions, comments, or corrections. The Board had no changes to the minutes.

On MOTION by Ms. Bexley, seconded by Mr. Marc, with all in favor, the Minutes of the November 16, 2023 Organizational Meeting, were approved.

FIFTH ORDER OF BUSINESS

Public Hearings

A. Public Hearing on the Imposition of Special Assessments

Ms. Burns asked for a motion to open the public hearing.

On MOTION by Mr. Marc, seconded by Mr. Terrill, with all in favor, Opening the Public Hearing, was approved.

Ms. Burns noted for the record that there were no members of the public present or attending via Zoom. She asked for a motion to close the public hearing.

On MOTION by Mr. Rosser, seconded by Mr. Marc, with all in favor, Closing the Public Hearing, was approved.

i. Presentation of Engineer’s Report

Mr. Sloan reviewed the Engineer’s report. He noted that they are constructing the infrastructure for what will be 667 units serving the development with water, waste water, reclaimed utilities, hardscape, landscape improvements, streetlights, underground electrical utility lines, and in addition there will be recreational areas and amenities within those areas. He noted that they are still waiting on one permit, the DOT permit.

Ms. Hancock asked if based on Mr. Sloan’s experience are the cost estimates in the Engineer’s report as supplemented reasonable and proper. Mr. Sloan answered yes, they are. Ms. Hancock asked if he had any reason to believe that the Capital Improvement Plan cannot be carried out by the District. Mr. Sloan answered no.

On MOTION by Mr. Rosser, seconded by Mr. Terrill, with all in favor, the Engineer’s Report, was approved.

ii. Presentation of Master Assessment Methodology

Ms. Burns reviewed the Master Assessment Methodology for the Board. She noted that the methodology outlines the benefit that the parcels receive from the Capital Improvement Plan in the Engineer’s report. This assessment report will be supplemented with one or more supplemental assessment methodologies that are based on the actual terms of the bonds at the time of each issuance. Table 1 shows the development plan with a total of 667 units. There are 50 single family 40’s, and 617 single family 50’ family units. The single family 50’ has been assigned an ERU of 1.0 and the 40’ is assigned as 0.8. Table 2 shows the cost estimates that are outlined in the Engineer’s report with a total of \$32,361,460. Table 3 shows an estimated bond sizing of \$43,615,000. Table 4 shows the improvement cost per unit for both of the product types. Table 5 shows the par debt per unit which would be the most amount of debt that would be placed on the lots. The single family 40’ would be \$53,108 and the single family 50’ would be \$66,385. Table 6 breaks those number down to annual payments net and gross. The 40’ gross annual would be \$4,237.11 and the 50’ gross annual would be \$5,296.39. Table 7 shows our preliminary assessment roll.

Ms. Hancock asked Ms. Burns if in her professional opinion do the lands subject to the assessments receive special benefits from the District’s Capital Improvement Plan. Ms. Burns answered yes. Ms. Hancock asked Ms. Burns in her professional opinion are the Master Assessments reasonably apportioned among the lands subject to the special assessments. Ms. Burns answered yes. Ms. Hancock asked in her professional opinion is it reasonable, proper, and just to assess the costs of the Capital Improvement Plan as a system of improvements and against the lands in the District in accordance with the methodology. Ms. Burns answered yes. Ms. Hancock asked is it your opinion that the special benefits the lands will receive as set forth in the final assessment roll will be equal to or in excess of the maximum master assessments thereon when allocated as set forth in the methodology. Ms. Burns answered yes. Ms. Hancock asked is it your opinion that it is in the best interest of the District that the Master Assessments be paid and collected in accordance with the methodology and the District’s assessment resolutions. Ms. Burns answered yes.

On MOTION by Ms. Bexley, seconded by Mr. Terrill, with all in favor, the Master Assessment Methodology, was approved.

iii. Consideration of Resolution 2024-35 Levying Special Assessments

Ms. Burns reviewed the resolution for the Board. The Board had no questions on the resolution.

On MOTION by Mr. Rosser, seconded by Mr. Terrill, with all in favor, Resolution 2024-35 Levying Special Assessments, was approved.

B. Public Hearing on the District’s Use of the Uniform Method of Levying, Collection, and Enforcement of Non-Ad Valorem Assessments

Ms. Burns asked for a motion to open the public hearing.

On MOTION by Mr. Terrill, seconded by Mr. Marc, with all in favor, Opening the Public Hearing, was approved.

Ms. Burns noted for the record that there were no members of the public present or attending via Zoom. She asked for a motion to close the public hearing.

On MOTION by Mr. Rosser, seconded by Mr. Terrill, with all in favor, Closing the Public Hearing, was approved.

i. Consideration of Resolution 2024-36 Expressing the District’s Intent to Utilize the Uniform Method of Collection

Ms. Burns reviewed the resolution, she noted that they probably won’t be ready to go on roll this year, but they will have the availability to do that when they are ready.

On MOTION by Ms. Bexley, seconded by Mr. Marc, with all in favor, Resolution 2024-36 Expressing the District’s Intent to Utilize the Uniform Method of Collection, was approved.

C. Public Hearing on the Adoption of District Rules of Procedure & Amenity Policies and Rates

Ms. Burns asked for a motion to open the public hearing.

On MOTION by Mr. Marc, seconded by Mr. Terrill, with all in favor, Opening the Public Hearing, was approved.

Ms. Burns noted for the record that there were no members of the public present or attending via Zoom. She asked for a motion to close the public hearing.

On MOTION by Mr. Marc, seconded by Mr. Terrill, with all in favor, Closing the Public Hearing, was approved.

i. Consideration of Resolution 2024-37 Adopting the Rules of Procedure for the District

Ms. Burns reviewed the resolution and she noted that this was a requirement. This will allow them to set the rate up to \$4,000 in the ad.

On MOTION by Mr. Marc, seconded by Ms. Bexley, with all in favor, Resolution 2024-37 Adopting the Rules of Procedure for the District, was approved.

ii. Consideration of Resolution 2024-38 Ratifying the Publishing of Notices for Rule Development and Rulemaking Regarding the Public Hearing on the District Rules of Procedure & Amenity Policies and Rates

Ms. Burns reviewed the resolution for the Board. The Board had no questions.

On MOTION by Mr. Terrill, seconded by Ms. Bexley, with all in favor, Resolution 2024-38 Ratifying the Publishing of Notices for Rule Development and Rulemaking Regarding the Public Hearing on the District Rules of Procedure & Amenity Policies and Rates, was approved.

iii. Consideration of Resolution 2024-39 Adopting Amenity Policies and Rates for the District

Ms. Burns reviewed the Amenity Policies and Rates for the Board.

On MOTION by Mr. Terrill, seconded by Mr. Marc, with all in favor, Resolution 2024-39 Adopting Amenity Policies and Rates for the District, was approved.

SIXTH ORDER OF BUSINESS

Review and Ranking of Proposals for District Engineering Services and Selection of District Engineer

Ms. Burns noted at the last meeting they issued an RFQ and they received one response back from Sloan Engineering. Mr. Terrill stated that Mr. Sloan has a fine institution and he is very happy Sloan Engineering is on board. He suggested ranking Sloan Engineering #1.

On MOTION by Mr. Terrill, seconded by Mr. Marc, with all in favor, Ranking Sloan Engineering #1 and Authorizing Staff to Send a Notice of Intent to Award and Authorizing Counsel to Draft an Agreement, was approved.

SEVENTH ORDER OF BUSINESS

Consideration of 2024 Data Sharing and Usage Agreement with Polk County Property Appraiser

Ms. Burns noted that this is an annual agreement that the property appraiser requires before they will turn over the parcels in the community.

On MOTION by Mr. Rosser, seconded by Mr. Marc, with all in favor, the 2024 Data Sharing and Usage Agreement with Polk County Property Appraiser, was approved.

EIGHTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Hancock had nothing further to report.

B. Engineer

Mr. Sloan had nothing further for the Board.

C. District Manager’s Report

There being no comments, the next item followed.

NINTH ORDER OF BUSINESS

Other Business

There being no comments, the next item followed.

TENTH ORDER OF BUSINESS

**Supervisors Requests and Audience
Comments**

There being no comments, the next item followed.

ELEVENTH ORDER OF BUSINESS

Adjournment

Ms. Burns asked for a motion to adjourn the meeting.

On MOTION by Mr. Marc, seconded by Mr. Terrill, with all in favor,
the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

SECTION A

SECTION 1

RESOLUTION 2024-40

THE ANNUAL APPROPRIATION RESOLUTION OF WILLOWBROOK COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Willowbrook Community Development District (“**District**”) was recently established by the City Commission of the City of Winter Haven, Florida on November 13, 2023; and

WHEREAS, the District Manager has submitted to the Board of Supervisors (“**Board**”) of the District proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2023, and ending September 30, 2024 (“**Fiscal Year 2023/2024**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, to the extent practical and recognizing the establishment date of the District, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

WHEREAS, the Board set a public hearing thereon and caused notice of such public hearings to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

WHEREAS, the District Manager has prepared the Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal years.

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

SECTION 1. BUDGET

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. The Proposed Budget, attached hereto as **Exhibit A**, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“**Adopted Budget**”), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for Willowbrook Community Development District for the Fiscal Year Ending September 30, 2024.”
- d. The Adopted Budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2023/2024, the sum of \$ _____ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ _____
TOTAL ALL FUNDS	\$ _____

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2023/2024 or within 60 days following the end of the Fiscal Year 2023/2024 may amend its Adopted Budget for that fiscal year as follows:

- a. The Board may authorize an increase or decrease in line-item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may authorize an increase or decrease in line-item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed \$10,000 or 10% of the original appropriation.

- c. By resolution, the Board may increase any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.
- d. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this Section 3 and Section 189.016, *Florida Statutes*, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget under subparagraphs c. and d. above are posted on the District’s website within 5 days after adoption and remain on the website for at least 2 years.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 27th day of February 2024.

ATTEST:

**WILLOWBROOK COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Fiscal Year 2023/2024 Budget

Exhibit A
Fiscal Year 2023/2024 Budget

Willowbrook
Community Development District

Proposed Budget
FY2024



Table of Contents

1 General Fund

2-4 General Fund Narrative

Willowbrook

Community Development District

Proposed Budget

General Fund

Description	Proposed Budget FY2024*
Revenues	
Developer Contributions	\$ 162,003
Total Revenues	\$ 162,003
Expenditures	
<i>Administrative</i>	
Supervisor Fees	\$ 11,000
FICA Expenses	\$ 825
Engineering	\$ 13,750
Attorney	\$ 22,917
Annual Audit	\$ 4,000
Assessment Administration	\$ 6,000
Arbitrage	\$ 450
Dissemination	\$ 5,000
Dissemination Software	\$ 1,500
Trustee Fees	\$ 3,600
Management Fees	\$ 36,667
Information Technology	\$ 1,650
Website Maintenance **	\$ 2,850
Telephone	\$ 275
Postage & Delivery	\$ 917
Insurance	\$ 5,000
Printing & Binding	\$ 917
Legal Advertising	\$ 13,750
Contingency	\$ 4,583
Office Supplies	\$ 573
Travel Per Diem	\$ 605
Dues, Licenses & Subscriptions	\$ 175
Total Administrative	\$ 137,003
<i>Operations & Maintenance</i>	
Field Contingency	\$ 25,000
Total Operations & Maintenance	\$ 25,000
Total Expenditures	\$ 162,003
Excess Revenues/(Expenditures)	\$ -

* Budget is prorated from November 2023 to September 2024.

** Budget amount includes a one-time website creation fee.

Willowbrook

Community Development District

General Fund Narrative

Revenues:

Developer Contributions

The District will enter into a funding agreement with the Developer to fund the General Fund expenditures for the Fiscal Year.

Expenditures:

General & Administrative:

Supervisor Fees

Chapter 190, Florida Statutes, allows for each Board member to receive \$200 per meeting, not to exceed \$4,800 per year paid to each Supervisor for the time devoted to District business and meetings.

FICA Expense

Represents the Employer's share of Social Security and Medicare taxes withheld from Board of Supervisors checks.

Engineering

The District's engineer will be providing general engineering services to the District, e.g., attendance and preparation for monthly board meetings, review invoices and various projects as directed by the Board of Supervisors and the District Manager.

Attorney

The District's legal counsel will be providing general legal services to the District, e.g., attendance and preparation for meetings, preparation and review of agreements, resolutions, etc. as directed by the Board of Supervisors and the District Manager.

Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis.

Assessment Administration

The District will contract to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

Arbitrage

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on an anticipated bond issuance.

Willowbrook

Community Development District

General Fund Narrative

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues. This cost is based upon an anticipated bond issuance.

Dissemination Software

The District may request the dissemination agent use of EMMA Filing Assistance Software, to file required disclosure reports.

Trustee Fees

The District will incur trustee related costs with the issuance of its' issued bonds.

Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-Central Florida, LLC. The services include but are not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reports, annual audits, etc.

Information Technology

Represents costs related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, security, accounting software, etc.

Website Maintenance

Represents the costs associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

Telephone

Telephone and fax machine.

Postage & Delivery

The District incurs charges for mailing of Board meeting agenda packages, overnight deliveries, correspondence, etc.

Insurance

The District's general liability and public official's liability insurance coverages.

Printing & Binding

Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes, etc.

Willowbrook

Community Development District

General Fund Narrative

Legal Advertising

The District is required to advertise various notices for monthly Board meetings, public hearings, etc. in a newspaper of general circulation.

Other Current Charges

Bank charges and any other miscellaneous expenses incurred during the year.

Office Supplies

Any supplies that may need to be purchased during the fiscal year, e.g., paper, minute books, file folders, labels, paper clips, etc.

Travel Per Diem

The Board of Supervisors can be reimbursed for travel expenditures related to the conducting of District business.

Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Economic Opportunity for \$175. This is the only expense under this category for the District.

Operations & Maintenance:

Field Contingency

Represents funds allocated to expenses that the District could incur throughout the fiscal year that do not fit into any field category.

SECTION V

CONTRACT AGREEMENT

This Agreement made and entered into on Wednesday, January 31, 2024 by and between the Willowbrook Community Development District, a local unit of special purpose government of the State of Florida hereinafter referred to as the 'Special District', and Marsha M. Faux, Polk County Property Appraiser, a Constitutional Officer of the State of Florida, whose address is 255 North Wilson Ave., Bartow, FL 33830, hereinafter referred to as the 'Property Appraiser'.

1. Section [197.3632](#) Florida Statutes, provides that special assessments of non-ad valorem taxes levied by the Special District may be included in the assessment rolls of the County and collected in conjunction with ad valorem taxes as assessed by the Property Appraiser. Pursuant to that option, the Property Appraiser and the Special District shall enter into an agreement providing for reimbursement to the Property Appraiser of administrative costs, including costs of inception and maintenance, incurred as a result of such inclusion.
2. The parties herein agree that, for the 2024 tax year assessment roll, the Property Appraiser will include on the assessment rolls such special assessments as are certified to her by the Willowbrook Community Development District.
3. The term of this Agreement shall commence on January 1, 2024 or the date signed below, whichever is later, and shall run until December 31, 2024, the date of signature by the parties notwithstanding. This Agreement shall not automatically renew.
4. The Special District shall meet all relevant requirements of Section [197.3632](#) & [190.021](#) Florida Statutes.
5. The Special District shall furnish the Property Appraiser with up-to-date data concerning its boundaries and proposed assessments, and other information as requested by the Property Appraiser to facilitate in administering the non-ad valorem assessment in question. Specifically, if assessments will be included on the 2024 TRIM Notice, the Special District shall provide **proposed assessments no later than Friday, July 12, 2024**. The Special District's assessments shall, as far as practicable, be uniform (e.g. one uniform assessment for maintenance, etc.) to facilitate the making of the assessments by the mass data techniques utilized by the Property Appraiser.
6. The Special District shall certify to the Property Appraiser the Special District's annual installment and levy **no later than Friday, September 13, 2024**. The Property Appraiser shall, using the information provided by the Special District, place the Special District's non ad-valorem special assessments on properties within the district for inclusion on the 2024 tax roll.
7. The Property Appraiser shall be compensated by the Special District for the administrative costs incurred in carrying out this Agreement at the rate of 1% of the amount levied on the TRIM Notice or if the TRIM Notice is not used, the rate shall be 1% of the amount levied on the 2024 tax roll. For the TRIM Notice, the Property Appraiser will require **payment on or before Friday, September 13, 2024** for processing within the Property Appraiser budget year (October 1st – September 30th).
8. If the actual costs of performing the services under this agreement exceed the compensation provided for in Paragraph 7, the amount of compensation shall be the actual costs of performing the services under this agreement.
9. If tax roll corrections are requested by the Special District, the Property Appraiser shall be compensated by the Special District for the administrative costs incurred at the rate of \$5.00 for each tax roll correction exceeding ten (10) corrections per tax year.

The Special District shall indemnify and hold harmless, to the extent permitted by Florida law and without waiving its right of any applicable sovereign immunity, the Property Appraiser and all respective officers, employees, agents and instrumentalities from any and all liability, losses or damages, including attorneys' fees and costs of defense, which the Property Appraiser and all respective officers, employees, agents or instrumentalities may incur as a result of claims, demands, suits, causes of actions or proceedings of any kind or nature arising out of, relating to or resulting from the negligent or intentional acts or omissions of the Special District or its employees, agents, servants, partners, principals, or subcontractors arising out of, relating to, or resulting from the performance of the Agreement. The Special District shall pay all claims and losses in connection therewith and shall investigate and defend all claims, suits or actions of any kind or nature in the name of the Property Appraiser where applicable, including appellate proceedings, and shall pay all costs, judgments, and attorneys' fees which may issue thereon.

EXECUTED By:

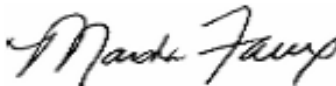
Special District Representative

Print name

Title

Date

Marsha M. Faux, CFA, ASA
Polk County Property Appraiser
By:



Marsha M. Faux, Property Appraiser

SECTION VI

SECTION C

SECTION 1

Willowbrook
Community Development District

Bill to: KRPC Willowbrook LLC

Funding Request #2
January 8, 2024

Payee	General Fund FY24
1 Governmental Management Services Invoice # 2 - Management Fees - December 2023	\$ 3,526.87
2 Kilinski Van Wyk, PLLC Invoice # 8302 - Attorney Services September - November 2023	\$ 8,400.11
	\$ 11,926.98
<hr/>	
Total:	\$ 11,926.98

Please make check payable to:

Willowbrook
Community Development District
Governmental Management Services-CF
219 E. Livingston Street
Orlando, Florida 32801

Willowbrook
Community Development District

Bill to: KRPC Willowbrook LLC

Funding Request #3
January 18, 2024

Payee	General Fund FY24
1 Governmental Management Services	
Invoice # 3 - Management Fees - January 2024	\$ 3,632.41
2 Kilinski Van Wyk, PLLC	
Invoice # 8490 - Attorney Services - December 2023	\$ 2,630.50
3 Supervisor Fees - 01/09/24 Meeting	
McKinzie Terrill	\$ 215.30
Steve Rosser	\$ 215.30
Allan Keen	\$ 215.30
Hyzens Marc	\$ 215.30
Marcia Bexley	\$ 215.30
	\$ 7,339.41
<hr/>	
Total:	\$ 7,339.41

Please make check payable to:

Willowbrook
Community Development District
Governmental Management Services-CF
219 E. Livingston Street
Orlando, Florida 32801

SECTION 2

Willowbrook
Community Development District

Unaudited Financial Reporting
December 31, 2023



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Willowbrook
Community Development District
Combined Balance Sheet
December 31, 2023

		<i>General Fund</i>
Assets:		
<u>Cash:</u>		
Operating Account	\$	20,489
Total Assets	\$	20,489
Liabilities:		
Accounts Payable	\$	24,425
Total Liabilites	\$	24,425
Fund Balance:		
Unassigned	\$	(3,936)
Total Fund Balances	\$	(3,936)
Total Liabilities & Fund Balance	\$	20,489

Willowbrook
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending December 31, 2023

	Adopted Budget	Prorated Budget Thru 12/31/23	Actual Thru 12/31/23	Variance
Revenues:				
Developer Contributions	\$ 162,003	\$ 26,750	\$ 26,750	\$ -
Total Revenues	\$ 162,003	\$ 26,750	\$ 26,750	\$ -
Expenditures:				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 11,000	\$ 3,000	\$ -	\$ 3,000
FICA Expenses	\$ 825	\$ 225	\$ -	\$ 225
Engineering	\$ 13,750	\$ 3,750	\$ -	\$ 3,750
Attorney	\$ 22,917	\$ 6,250	\$ 7,464	\$ (1,214)
Audit	\$ 4,000	\$ -	\$ -	\$ -
Assessment Administration	\$ 6,000	\$ 6,000	\$ -	\$ 6,000
Arbitrage	\$ 450	\$ -	\$ -	\$ -
Dissemination	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
Dissemination Software	\$ 1,500	\$ -	\$ -	\$ -
Trustee Fees	\$ 3,600	\$ -	\$ -	\$ -
Management Fees	\$ 36,667	\$ 10,000	\$ 5,000	\$ 5,000
Information Technology	\$ 1,650	\$ 450	\$ 225	\$ 225
Website Maintenance	\$ 2,850	\$ 777	\$ -	\$ 777
Telephone	\$ 275	\$ 75	\$ -	\$ 75
Postage & Delivery	\$ 917	\$ 250	\$ 41	\$ 209
Insurance	\$ 5,000	\$ 5,000	\$ 4,369	\$ 631
Printing & Binding	\$ 917	\$ 250	\$ -	\$ 250
Legal Advertising	\$ 13,750	\$ 3,750	\$ 12,498	\$ (8,748)
Contingency	\$ 4,583	\$ 1,250	\$ -	\$ 1,250
Office Supplies	\$ 573	\$ 156	\$ 3	\$ 153
Travel Per Diem	\$ 605	\$ 165	\$ -	\$ 165
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 150	\$ 25
Total General & Administrative	\$ 137,003	\$ 46,524	\$ 29,749	\$ 16,774
<u>Operations & Maintenance</u>				
Field Contingency	\$ 25,000	\$ 6,818	\$ -	\$ 31,818
Total Operations & Maintenance	\$ 25,000	\$ 6,818	\$ -	\$ 31,818
Total Expenditures	\$ 162,003	\$ 53,342	\$ 29,749	\$ 245,094
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ (2,999)	
Net Change in Fund Balance	\$ -		\$ (2,999)	
Fund Balance - Beginning	\$ -		\$ (937)	
Fund Balance - Ending	\$ -		\$ (3,936)	

Willowbrook
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Developer Contributions	\$ -	\$ 26,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,750
Total Revenues	\$ -	\$ 26,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,750
Expenditures:													
<u>General & Administrative:</u>													
Supervisor Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FICA Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Attorney	\$ 1,722	\$ 5,742	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,464
Audit Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assessment Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dissemination	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dissemination Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Management Fees	\$ -	\$ 1,667	\$ 3,333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Information Technology	\$ -	\$ 75	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 225
Website Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage & Delivery	\$ -	\$ -	\$ 41	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41
Insurance	\$ -	\$ -	\$ 4,369	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,369
Printing & Binding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legal Advertising	\$ -	\$ 359	\$ 12,139	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,498
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Supplies	\$ -	\$ -	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3
Travel Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ -	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150
Total General & Administrative	\$ 1,722	\$ 7,993	\$ 20,035	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,749
<u>Operations & Maintenance</u>													
Field Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operations & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,749
Excess (Deficiency) of Revenues over Expenditures	\$ (1,722)	\$ 18,757	\$ (20,035)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,999)