Walnut Creek
Community Development District

Amended Final Budget For
Fiscal Year 2025/2026
October 1, 2025 - September 30, 2026

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AMENDED FINAL BUDGET
WALNUT CREEK COMMUNITY DEVELOPMENT DISTRICT
OPERATING FUND
FISCAL YEAR 2025/2026
OCTOBER 1, 2025 - SEPTEMBER 30, 2026

REVENUES	FISCAL YEAR 2025/2026 BUDGET 10/1/25-9/30/26	AMENDED FINAL BUDGET 10/1/25-9/30/26	YEAR TO DATE ACTUAL 10/1/25 - 9/29/26
ADMINISTRATIVE ASSESSMENTS	183,984	**186,052**	186,052
MAINTENANCE ASSESSMENTS	1,426,702	**1,426,571**	1,426,571
DEBT ASSESSMENTS (2010)	129,869	**129,831**	129,831
OTHER REVENUES	0	**10,697**	10,697
INTEREST INCOME (OPERATING)	2,400	**60,500**	59,129
INTEREST INCOME (IMPROVEMENTS FUND)	1,800	**34,000**	32,790
TOTAL REVENUES	**$ 1,744,755**	**$ 1,847,651**	**$ 1,845,070**
EXPENDITURES			
ADMINISTRATIVE EXPENDITURES			
SUPERVISOR FEES	10,000	**5,400**	5,400
PAYROLL TAXES (EMPLOYER)	800	**4,413**	413
ENGINEERING	35,000	**85,000**	74,696
LEGAL FEES	22,000	**21,000**	19,730
AUDIT FEES	4,300	**4,300**	4,300
MANAGEMENT	52,020	**52,020**	52,020
POSTAGE	1,350	**1,190**	1,162
OFFICE SUPPLIES/PRINTING	5,100	**5,000**	4,742
INSURANCE	24,000	**21,696**	21,696
LEGAL ADVERTISING	2,400	**2,200**	1,120
MISCELLANEOUS	8,650	**11,500**	10,388
DUES & SUBSCRIPTIONS	175	**175**	175
ASSESSMENT ROLL	7,500	**7,500**	7,500
TRUSTEE FEES	1,500	**1,420**	1,420
CONTINUING DISCLOSURE FEE	350	**350**	350
WEBSITE MANAGEMENT	2,000	**2,000**	2,000
TOTAL ADMINISTRATIVE EXPENDITURES	**$ 177,145**	**$ 225,164**	**$ 207,112**
MAINTENANCE EXPENDITURES			
FIELD MAINTENANCE	5,000	**5,000**	5,000
OPERATIONS MANAGEMENT	12,000	**12,000**	12,000
SECURITY & ROVER SERVICES	360,000	**265,000**	225,902
SECURITY ADMINISTRATIVE SERVICES	30,100	**20,000**	14,240
SECURITY VIDEO SURVEILLANCE & VIRTUAL GUARD SYSTEMS	35,000	**52,000**	47,608
SECURITY CAMERAS & MAINTENANCE	12,000	**7,500**	5,786
SECURITY ONLINE SOLUTIONS	12,000	**14,000**	11,174
SECURITY GATE SYSTEM MAINTENANCE	55,000	**50,000**	40,687
TELEPHONE	12,500	**15,114**	15,114
ELECTRIC	95,000	**105,460**	105,460
WATER & SEWAGE	16,000	**14,000**	13,122
GUARD HOUSE - VISITOR PASSES	30,000	**0**	0
GUARD HOUSE INT/EXT MAINTENANCE	0	**0**	9,497
LAKE & PRESERVE MAINTENANCE	48,000	**42,000**	37,243
SIGNAGE	2,000	**1,000**	615
STREETLIGHT MAINTENANCE	5,000	**1,000**	0
WATERFALL MAINTENANCE	100,000	**80,000**	74,326
HOLIDAY LIGHTING	11,000	**10,693**	10,693
OPERATING RESERVE/CONTINGENCY	24,000	**24,000**	0
MISCELLANEOUS MAINTENANCE	15,000	**17,500**	14,343
STORMWATER MGT & PIPE REPLACEMENT RESERVE/CONTINGENCY	100,000	**100,000**	0
PRESSURE CLEANING & PAINTING OF EXTERIOR STRUCTURES	14,000	**2,500**	0
HEADWALL STABILIZATION PROJECT	50,000	**50,000**	0
LAKE SLOPE SOIL MAINTENANCE	10,000	**10,000**	0
IGUANA REMOVAL SERVICES	27,000	**27,000**	24,658
STORMWATER DRAINAGE PIPE CLEANING &CCTV	240,000	**240,000**	7,100
MONUMENT MAINTENANCE	5,500	**10,000**	8,250
LAKE FOUNTAIN MAINTENANCE/RESERVE	15,000	**5,000**	0
S-8 CANAL RECONSTRUCTION - ENGINEERING DESIGN & CONSTRUCTION	0	**0**	0
EAST WATERFALL/POND REPAIRS & REFINISHING PROJECT	200,000	**10,000**	0
LAKE SHORELINE RESTORATION MAINTENANCE	0	**75,000**	59,704
TAFT GATE TRAP IMPROVEMENT PROJECT	0	**100,000**	69,271
TOTAL MAINTENANCE EXPENDITURES	**$ 1,541,100**	**$ 1,365,767**	**$ 811,793**
TOTAL EXPENDITURES	**$ 1,718,245**	**$ 1,590,931**	**$ 1,018,905**
REVENUES LESS EXPENDITURES	**$ 26,510**	**$ 256,720**	**$ 826,165**
PAYMENT TO TRUSTEE (2010)	(122,077)	**(123,898)**	(123,898)
BALANCE	**$ (95,567)**	**$ 132,822**	**$ 702,267**
COUNTY APPRAISER & TAX COLLECTOR FEE	(34,811)	**(16,776)**	(16,776)
DISCOUNTS FOR EARLY PAYMENTS	(69,622)	**(62,754)**	(62,754)
EXCESS/ (SHORTFALL)	**$ (200,000)**	**$ 53,292**	**$ 622,737**
CARRY FORWARD SURPLUS	200,000	**200,000**	0
NET EXCESS/ (SHORTFALL)	**$ -**	**$ 253,292**	**$ 622,737**

GROSS AVAILABLE FUNDS AS OF 9/30/25	$3,457,339
RESERVE BALANCE AS OF 9/30/25	$1,603,300
AVAILABLE FUNDS AS OF 9/30/25	$1,854,039
FY 2025/2026 FUND BALANCE ACTIVITY	$446,192
GROSS AVAILABLE FUNDS AS OF 9/30/26	$3,903,531
RESERVE BALANCE AS OF 9/30/26	$1,996,200
AVAILABLE FUNDS AS OF 9/30/26	$1,907,331

Notes

Available Funds Includes Improvements/Emergency Fund Of $1,588,347.
Reserve Balances As Of 9-30-26 Total $1,996,200 ($1,603,300 as of 9-30-25 - plus 25/26 additions - $392,900).
25/26 Reserve Additions: Canal: $0 - Stormwater/Pipe Rpl: $100,000 - Headwall: $50,000 - Lake Slope - $10,000 & Stormwater Drainage Pipe Cleaning & CCTV Certification: $232,900.
9/30/26 Reserve Balances: S-8 Canal: $1,020,000 - Stormwater/Pipe Replacement: $433,300 - Headwall: $250,000 - Lake Slope - $60,000 & Stormwater Drainage Pipe Cleaning & CCTV Certification: $232,900 - Total: $1,996,200.
Improvement/Emergency Funds May Be Needed To Fund A Portion Of The Projects.
Carryover From Prior Year Of $200,000 used to reduce Fiscal Year 2025/2026 Assessments.
Carryover From Prior Year Of $197,700 to be used to reduce Fiscal Year 2026/2027 Assessments.

AMENDED FINAL BUDGET
WALNUT CREEK COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND (SERIES 2010)
FISCAL YEAR 2025/2026
OCTOBER 1, 2025 - SEPTEMBER 30, 2026

REVENUES	FISCAL YEAR 2025/2026 BUDGET 10/1/25-9/30/26	AMENDED FINAL BUDGET 10/1/25-9/30/26	YEAR TO DATE ACTUAL 10/1/25 - 9/29/26
Interest Income	1,000	**10,100**	9,855
NAV Tax Collection	122,077	**123,898**	123,898
Prepaid Bond Collection	0	**1,785**	1,785
Total Revenues	**$ 123,077**	**$ 135,783**	**$ 135,538**
EXPENDITURES			
Principal Payments	70,000	**70,000**	70,000
Additional Principal Payments	4,502	**0**	0
Interest Payments	48,575	**50,587**	50,587
Total Expenditures	**$ 123,077**	**$ 120,587**	**$ 120,587**
Excess/ (Shortfall)	**$ -**	**$ 15,196**	**$ 14,951**

FUND BALANCE AS OF 9/30/25	$294,796
FY 2025/2026 ACTIVITY	$15,196
FUND BALANCE AS OF 9/30/26	$309,992

Notes

Reserve Fund Balance = $133,081*. Revenue Fund Balance = $176,902*

Revenue Fund Balance To Be Used To Make 11/1/2026 Interest Payment Of $23,281.

* Approximate Amounts

Series 2010 Bond Information

Original Par Amount =	$2,650,000	Annual Principal Payments Due:
Interest Rate =	2.051% - 5.95%	May 1st
Issue Date =	January 2010	Annual Interest Payments Due:
Maturity Date =	May 2040	May 1st & November 1st
Par Amount As Of 9/30/26 =	$795,000	