

Walnut Creek  
Community Development District

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

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

	FISCAL YEAR 2025/2026 BUDGET
<b>REVENUES</b>	
ADMINISTRATIVE ASSESSMENTS	183,984
MAINTENANCE ASSESSMENTS	1,426,702
DEBT ASSESSMENTS (2010)	129,869
OTHER REVENUES	0
INTEREST INCOME (OPERATING)	2,400
INTEREST INCOME (IMPROVEMENTS FUND)	1,800
<b>TOTAL REVENUES</b>	<b>\$ 1,744,755</b>
<b>EXPENDITURES</b>	
<b>ADMINISTRATIVE EXPENDITURES</b>	
SUPERVISOR FEES	10,000
PAYROLL TAXES (EMPLOYER)	800
ENGINEERING	35,000
LEGAL FEES	22,000
AUDIT FEES	4,300
MANAGEMENT	52,020
POSTAGE	1,350
OFFICE SUPPLIES/PRINTING	5,100
INSURANCE	24,000
LEGAL ADVERTISING	2,400
MISCELLANEOUS	8,650
DUES & SUBSCRIPTIONS	175
ASSESSMENT ROLL	7,500
TRUSTEE FEES	1,500
CONTINUING DISCLOSURE FEE	350
WEBSITE MANAGEMENT	2,000
<b>TOTAL ADMINISTRATIVE EXPENDITURES</b>	<b>\$ 177,145</b>
<b>TOTAL MAINTENANCE EXPENDITURES</b>	<b>\$ 1,541,100</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,718,245</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>\$ 26,510</b>
BOND PAYMENTS (2010)	(122,077)
<b>BALANCE</b>	<b>\$ (95,567)</b>
COUNTY APPRAISER & TAX COLLECTOR FEE	(34,811)
DISCOUNTS FOR EARLY PAYMENTS	(69,622)
<b>EXCESS/ (SHORTFALL)</b>	<b>\$ (200,000)</b>
FUNDS FROM IMPROVEMENT ACCOUNT (STORMWATER PIPE CLEANING)	200,000
<b>NET EXCESS/ (SHORTFALL)</b>	<b>\$ -</b>

**FINAL MAINTENANCE BUDGET**  
**WALNUT CREEK COMMUNITY DEVELOPMENT DISTRICT**  
**FISCAL YEAR 2025/2026**  
**OCTOBER 1, 2025 - SEPTEMBER 30, 2026**

	FISCAL YEAR 2025/2026 BUDGET
<b>MAINTENANCE EXPENDITURES</b>	
FIELD MAINTENANCE	5,000
OPERATIONS MANAGEMENT	12,000
SECURITY & ROVER SERVICES	360,000
SECURITY ADMINISTRATION SERVICES	30,100
SECURITY VIDEO SURVEILLANCE & VIRTUAL GUARD SERVICES	35,000
SECURITY CAMERAS & MAINTENANCE	12,000
SECURITY ONLINE SOLUTIONS	12,000
SECURITY GATE SYSTEMS MAINTENANCE & REPAIRS	55,000
TELEPHONE	12,500
ELECTRIC	95,000
WATER & SEWAGE	16,000
GUARDHOUSE INT/EXT MAINTENANCE	30,000
LAKE & PRESERVE MAINTENANCE	48,000
SIGNAGE	2,000
STREETLIGHT MAINTENANCE	5,000
WATERFALL MAINTENANCE	100,000
HOLIDAY LIGHTING	11,000
OPERATING RESERVE/CONTINGENCY	24,000
MISCELLANEOUS MAINTENANCE	15,000
STORMWATER MAINTENANCE & PIPE REPLACEMENT RESERVE/CONTINGENCY	100,000
PRESSURE CLEANING & PAINTING OF EXTERIOR STRUCTURES & GATES	14,000
HEADWALL STABILIZATION PROJECT	50,000
LAKE SLOPE SOIL MAINTENANCE	10,000
IGUANA CONTROL	27,000
STORMWATER DRAINAGE PIPE CLEANING & CCTV	240,000
MONUMENT MAINTENANCE	5,500
LAKE FOUNTAIN MAINTENANCE/RESERVE	15,000
S-8 CANAL RECONSTRUCTION - ENGINEERING DESIGN & CONSTRUCTION	0
EAST WATERFALL/POND REPAIRS & REFINISHING PROJECT	200,000
LAKE SHORELINE RESTORATION MAINTENANCE	0
<b>TOTAL MAINTENANCE EXPENDITURES</b>	<b>\$ 1,541,100</b>

**DETAILED FINAL BUDGET**  
**WALNUT CREEK COMMUNITY DEVELOPMENT DISTRICT**  
**FISCAL YEAR 2025/2026**  
**OCTOBER 1, 2025 - SEPTEMBER 30, 2026**

	FISCAL YEAR 2023/2024 ACTUAL	FISCAL YEAR 2024/2025 BUDGET	FISCAL YEAR 2025/2026 BUDGET	COMMENTS
<b>REVENUES</b>				
ADMINISTRATIVE ASSESSMENTS	186,815	191,895	183,984	Expenditures Less Interest/.94
MAINTENANCE ASSESSMENTS	1,405,958	1,268,723	1,426,702	Expenditures Less Carryover/.94
DEBT ASSESSMENTS (2010)	129,870	129,869	129,869	Bond Payments/.94
OTHER REVENUES	20,760	0	0	
INTEREST INCOME (OPERATING)	77,794	1,800	2,400	Projected At \$200 Per Month
INTEREST INCOME (IMPROVEMENTS FUND)	41,242	0	1,800	Projected At \$150 Per Month
<b>TOTAL REVENUES</b>	<b>\$ 1,862,439</b>	<b>\$ 1,592,287</b>	<b>\$ 1,744,755</b>	
<b>EXPENDITURES</b>				
<b>ADMINISTRATIVE EXPENDITURES</b>				
SUPERVISOR FEES	5,800	10,000	10,000	No Change From 2024/2025 Budget
PAYROLL TAXES (EMPLOYER)	444	800	800	Projected At 8% Of Supervisor Fees
ENGINEERING	19,632	40,000	35,000	FY 24/25 Expenditure Through January 2025 Was \$5,800
LEGAL FEES	20,857	23,000	22,000	FY 24/25 Expenditure Through January 2025 Was \$5,833
AUDIT FEES	4,100	4,200	4,300	Accepted Amount For 2024/2025 Audit
MANAGEMENT	49,092	50,556	52,020	CPI Adjustment
POSTAGE	1,115	1,450	1,350	\$100 Decrease From 2024/2025 Budget
OFFICE SUPPLIES/PRINTING	1,532	5,300	5,100	\$200 Decrease From 2024/2025 Budget
INSURANCE	21,056	24,000	24,000	FY 24/25 Expenditure Was \$21,894
LEGAL ADVERTISING	1,058	2,500	2,400	\$100 Decrease From 2024/2025 Budget
MISCELLANEOUS	4,639	8,750	8,650	\$100 Decrease From 2024/2025 Budget
DUES & SUBSCRIPTIONS	175	175	175	No Change From 2024/2025 Budget
ASSESSMENT ROLL	7,500	7,500	7,500	As Per Contract
TRUSTEE FEES	1,420	1,600	1,500	\$100 Decrease From 2024/2025 Budget
CONTINUING DISCLOSURE FEE	350	350	350	No Change From 2024/2025 Budget
WEBSITE MANAGEMENT	2,000	2,000	2,000	No Change From 2024/2025 Budget
<b>TOTAL ADMINISTRATIVE EXPENDITURES</b>	<b>\$ 140,770</b>	<b>\$ 182,181</b>	<b>\$ 177,145</b>	
<b>TOTAL MAINTENANCE EXPENDITURES</b>	<b>\$ 786,702</b>	<b>\$ 1,301,600</b>	<b>\$ 1,541,100</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 927,472</b>	<b>\$ 1,483,781</b>	<b>\$ 1,718,245</b>	
<b>REVENUES LESS EXPENDITURES</b>	<b>\$ 934,967</b>	<b>\$ 108,506</b>	<b>\$ 26,510</b>	
BOND PAYMENTS (2010)	(122,582)	(122,077)	(122,077)	Yearly Maximum Debt Assessment
<b>BALANCE</b>	<b>\$ 812,385</b>	<b>\$ (13,571)</b>	<b>\$ (95,567)</b>	
COUNTY APPRAISER & TAX COLLECTOR FEE	(33,127)	(31,810)	(34,811)	Two Percent Of Total Assessment Roll
DISCOUNTS FOR EARLY PAYMENTS	(63,319)	(63,619)	(69,622)	Four Percent Of Total Assessment Roll
<b>EXCESS/ (SHORTFALL)</b>	<b>\$ 715,939</b>	<b>\$ (109,000)</b>	<b>\$ (200,000)</b>	
FUNDS FROM IMPROVEMENT ACCOUNT (STORMWATER PIPE CLEANING)	0	109,000	200,000	
<b>NET EXCESS/ (SHORTFALL)</b>	<b>\$ 715,939</b>	<b>\$ -</b>	<b>\$ -</b>	

**DETAILED FINAL MAINTENANCE BUDGET**  
**WALNUT CREEK COMMUNITY DEVELOPMENT DISTRICT**  
**FISCAL YEAR 2025/2026**  
**OCTOBER 1, 2025 - SEPTEMBER 30, 2026**

	FISCAL YEAR 2023/2024	FISCAL YEAR 2024/2025	FISCAL YEAR 2025/2026	
MAINTENANCE EXPENDITURES	ACTUAL	BUDGET	BUDGET	COMMENTS
FIELD MAINTENANCE	5,000	5,000	5,000	No Change From 2024/2025 Budget - HOA Services
OPERATIONS MANAGEMENT	12,000	12,000	12,000	No Change From 2024/2025 Budget
SECURITY & ROVER SERVICES	277,285	370,000	360,000	FY 24/25 Expenditure Through January 2025 Was \$85,202
SECURITY ADMINISTRATION SERVICES	3,300	35,100	30,100	\$5,000 Decrease From 2024/2025 Budget
SECURITY VIDEO SURVEILLANCE & VIRTUAL GUARD SERVICES	30,648	35,000	35,000	No Change From 2024/2025 Budget
SECURITY CAMERAS & MAINTENANCE	0	12,000	12,000	No Change From 2024/2025 Budget
SECURITY ONLINE SOLUTIONS	0	12,000	12,000	No Change From 2024/2025 Budget
SECURITY GATE SYSTEMS MAINTENANCE & REPAIRS	68,825	50,000	55,000	\$5,000 Increase From 2024/2025 Budget
TELEPHONE	11,799	12,500	12,500	No Change From 2024/2025 Budget
ELECTRIC	97,272	85,000	95,000	\$10,000 Increase From 2024/2025 Budget
WATER & SEWAGE	11,826	16,000	16,000	No Change From 2024/2025 Budget
GUARDHOUSE INT/EXT MAINTENANCE	26,067	30,000	30,000	No Change From 2024/2025 Budget
LAKE & PRESERVE MAINTENANCE	36,985	48,000	48,000	No Change From 2024/2025 Budget
SIGNAGE	92	2,000	2,000	No Change From 2024/2025 Budget
STREETLIGHT MAINTENANCE	0	5,000	5,000	No Change From 2024/2025 Budget
WATERFALL MAINTENANCE	70,228	80,000	100,000	\$20,000 Increase From 2024/2025 Budget
HOLIDAY LIGHTING	9,990	11,000	11,000	No Change From 2024/2025 Budget
OPERATING RESERVE/CONTINGENCY	26,900	24,000	24,000	No Change From 2024/2025 Budget
MISCELLANEOUS MAINTENANCE	27,837	10,000	15,000	\$5,000 Increase From 2024/2025 Budget
STORMWATER MAINTENANCE & PIPE REPLACEMENT RESERVE/CONTINGENCY	0	100,000	100,000	Fifth Year Of Five Year Reserve
PRESSURE CLEANING & PAINTING OF EXTERIOR STRUCTURES & GATES	0	14,000	14,000	No Change From 2024/2025 Budget
HEADWALL STABILIZATION PROJECT	0	50,000	50,000	Current Reserve = \$150,000
LAKE SLOPE SOIL MAINTENANCE	0	10,000	10,000	No Change From 2024/2025 Budget
IGUANA CONTROL	0	27,000	27,000	FY 24/25 Expenditure Through February 2025 Was \$11,208
STORMWATER DRAINAGE PIPE CLEANING & CCTV	70,648	0	240,000	Funds From Improvement Account (Stormwater Pipe Cleaning)
MONUMENT MAINTENANCE	0	6,000	5,500	HOA Monument Maintenance
LAKE FOUNTAIN MAINTENANCE/RESERVE	0	0	15,000	Light Upgrade & Regular Maintenance
S-8 CANAL RECONSTRUCTION - ENGINEERING DESIGN & CONSTRUCTION	0	240,000	0	Current Reserve = \$780,000
EAST WATERFALL/POND REPAIRS & REFINISHING PROJECT	0	0	200,000	East Waterfall/Pond Repairs & Refinishing Project
LAKE SHORELINE RESTORATION MAINTENANCE	0	0	0	
<b>TOTAL MAINTENANCE EXPENDITURES</b>	<b>\$ 786,702</b>	<b>\$ 1,301,600</b>	<b>\$ 1,541,100</b>	

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

	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	
	2023/2024	2024/2025	2025/2026	
REVENUES	ACTUAL	BUDGET	BUDGET	COMMENTS
Interest Income	13,937	500	1,000	Projected Interest For 2025/2026
NAV Tax Collection	122,582	122,077	122,077	Yearly Maximum Debt Assessment
Prepaid Bond Collection	0	0	0	
<b>Total Revenues</b>	<b>\$ 136,519</b>	<b>\$ 122,577</b>	<b>\$ 123,077</b>	
<b>EXPENDITURES</b>				
Principal Payments	55,000	60,000	70,000	Principal Payment Due In 2026
Additional Principal Payments	0	9,814	4,502	Additional Principal Payments
Interest Payments	57,240	52,763	48,575	Interest Payments Due In 2026
<b>Total Expenditures</b>	<b>\$ 112,240</b>	<b>\$ 122,577</b>	<b>\$ 123,077</b>	
<b>Excess/ (Shortfall)</b>	<b>\$ 24,279</b>	<b>\$ -</b>	<b>\$ -</b>	

**Series 2010 Bond Information**

Original Par Amount =	\$2,650,000	Annual Principal Payments Due =	May 1st
Interest Rate =	2.05 - 5.95%	Annual Interest Payments Due =	May 1st & November 1st
Issue Date =	January 2010		
Maturity Date =	May 2040		
Par Amount As Of 1/1/25 =	\$925,000		

## Walnut Creek Community Development District Assessment Comparison

	Fiscal Year 2022/2023 Assessment*	Fiscal Year 2023/2024 Assessment*	Fiscal Year 2024/2025 Assessment*	Fiscal Year 2025/2026 Projected Assessment*
Administrative	\$ 199.86	\$ 204.00	\$ 214.41	\$ 205.57
Maintenance	\$ 1,229.20	\$ 1,570.91	\$ 1,417.57	\$ 1,594.09
<u>2010 Debt</u>	<u>\$ 145.92</u>	<u>\$ 145.92</u>	<u>\$ 145.92</u>	<u>\$ 145.92</u>
Total	\$ 1,574.98	\$ 1,920.83	\$ 1,777.90	\$ 1,945.58

\* Assessments Include the Following :

4% Discount for Early Payments  
1% County Tax Collector Fee  
1% County Property Appraiser Fee

Community Information:

Total Units 895

2010 Debt Service Information

Total Units 895  
Prepayments 5  
Billed For 2010 Debt 890