

Walnut Creek
Community Development District

**Amended Final Budget For
Fiscal Year 2024/2025
October 1, 2024 - September 30, 2025**

CONTENTS

- I AMENDED FINAL OPERATING FUND BUDGET**
- II AMENDED FINAL DEBT SERVICE FUND BUDGET (SERIES 2010)**

AMENDED FINAL BUDGET
WALNUT CREEK COMMUNITY DEVELOPMENT DISTRICT
OPERATING FUND
FISCAL YEAR 2024/2025
OCTOBER 1, 2024 - SEPTEMBER 30, 2025

	FISCAL YEAR 2024/2025 BUDGET 10/1/24- 9/30/25	AMENDED FINAL BUDGET 10/1/24 - 9/30/25	YEAR TO DATE ACTUAL 10/1/24 - 9/29/25
REVENUES			
ADMINISTRATIVE ASSESSMENTS	191,895	195,333	195,333
MAINTENANCE ASSESSMENTS	1,268,723	1,268,726	1,268,726
DEBT ASSESSMENTS (2010)	129,869	129,870	129,870
OTHER REVENUES	0	20,472	20,472
INTEREST INCOME	1,800	93,000	91,819
TOTAL REVENUES	\$ 1,592,287	\$ 1,707,401	\$ 1,706,220
EXPENDITURES			
ADMINISTRATIVE EXPENDITURES			
SUPERVISOR FEES	10,000	7,000	7,000
PAYROLL TAXES (EMPLOYER)	800	536	536
ENGINEERING	40,000	30,000	19,578
LEGAL FEES	23,000	26,118	26,118
AUDIT FEES	4,200	4,200	4,200
MANAGEMENT	50,556	50,556	50,556
POSTAGE	1,450	1,575	1,538
OFFICE SUPPLIES/PRINTING	5,300	2,300	2,185
INSURANCE	24,000	21,894	21,894
LEGAL ADVERTISING	2,500	3,000	1,996
MISCELLANEOUS	8,750	6,500	6,040
DUES & SUBSCRIPTIONS	175	175	175
ASSESSMENT ROLL	7,500	7,500	7,500
TRUSTEE FEES	1,600	1,420	1,420
CONTINUING DISCLOSURE FEE	350	350	350
WEBSITE MANAGEMENT	2,000	2,000	2,000
TOTAL ADMINISTRATIVE EXPENDITURES	\$ 182,181	\$ 165,124	\$ 153,086
MAINTENANCE EXPENDITURES			
FIELD MAINTENANCE	5,000	5,000	5,000
OPERATIONS MANAGEMENT	12,000	12,000	12,000
SECURITY & ROVER SERVICES	370,000	275,000	234,246
SECURITY ADMINISTRATIVE SERVICES	35,100	12,100	12,100
SECURITY VIDEO SURVEILLANCE & VIRTUAL GUARD SYSTEMS	35,000	43,000	41,749
SECURITY CAMERAS & MAINTENANCE	12,000	7,700	6,775
SECURITY ONLINE SOLUTIONS	12,000	12,290	12,290
SECURITY GATE SYSTEM MAINTENANCE	50,000	70,000	65,030
TELEPHONE	12,500	12,954	12,954
ELECTRIC	85,000	99,854	99,854
WATER & SEWAGE	16,000	12,742	12,742
GUARD HOUSE INT/EXT MAINTENANCE	30,000	24,000	20,077
LAKE & PRESERVE MAINTENANCE	48,000	39,000	36,979
SIGNAGE	2,000	500	0
STREETLIGHT MAINTENANCE	5,000	5,000	3,863
WATERFALL MAINTENANCE	80,000	80,000	74,662
HOLIDAY LIGHTING	11,000	10,342	10,342
OPERATING RESERVE/CONTINGENCY	24,000	5,000	0
MISCELLANEOUS MAINTENANCE	10,000	12,000	10,757
STORMWATER MGT & PIPE REPLACEMENT RESERVE/CONTINGENCY	100,000	100,000	21,738
PRESSURE CLEANING & PAINTING OF EXTERIOR STRUCTURES	14,000	2,000	0
HEADWALL STABILIZATION PROJECT	50,000	50,000	0
LAKE SLOPE SOIL MAINTENANCE	10,000	10,000	0
IGUANA REMOVAL SERVICES	27,000	26,900	26,900
MONUMENT MAINTENANCE	6,000	5,500	5,500
TREE TRIMMING	0	7,035	7,035
LAKE TEN RESTORATION	0	21,000	10,536
S-8 CANAL RECONSTRUCTION - ENGINEERING DESIGN & CONSTRUCTION	240,000	240,000	0
TOTAL MAINTENANCE EXPENDITURES	\$ 1,301,600	\$ 1,200,917	\$ 743,129
TOTAL EXPENDITURES	\$ 1,483,781	\$ 1,366,041	\$ 896,215
REVENUES LESS EXPENDITURES	\$ 108,506	\$ 341,360	\$ 810,005
PAYMENT TO TRUSTEE (2010)	(122,077)	(122,593)	(122,593)
BALANCE	\$ (13,571)	\$ 218,767	\$ 687,412
COUNTY APPRAISER & TAX COLLECTOR FEE	(31,810)	(30,663)	(30,663)
DISCOUNTS FOR EARLY PAYMENTS	(63,619)	(58,449)	(58,449)
EXCESS/ (SHORTFALL)	\$ (109,000)	\$ 129,655	\$ 598,300
CARRY FORWARD SURPLUS	109,000	109,000	0
NET EXCESS/ (SHORTFALL)	\$ -	\$ 238,655	\$ 598,300

GROSS AVAILABLE FUNDS AS OF 9/30/24	\$2,824,655
RESERVE BALANCE AS OF 9/30/24	\$1,225,000
AVAILABLE FUNDS AS OF 9/30/24	\$1,599,655
FY 2024/2025 FUND BALANCE ACTIVITY	\$507,955
GROSS AVAILABLE FUNDS AS OF 9/30/25	\$3,332,610
RESERVE BALANCE AS OF 9/30/25	\$1,603,300
AVAILABLE FUNDS AS OF 9/30/25	\$1,729,310

Notes

Available Funds Includes Improvements/Emergency Fund Of \$1,348,786.
Reserve Balances As Of 9-30-25 Total \$1,603,300 (\$1,225,000 as of 9-30-24 - plus 24/25 additions - \$378,300).
24/25 Reserve Additions: S-8 Canal: \$240,000 - Stormwater/Pipe: \$78,300 - Headwall: \$50,000 - Lake Slop - \$10,000 - Total: \$378,300.
9/30/25 Reserve Balances: S-8 Canal: \$1,020,000 - Stormwater/Pipe: \$333,300 - Headwall: \$200,000 - Lake Slope - \$50,000 - Total: \$1,603,300.
Improvement/Emergency Funds May Be Needed To Fund A Portion Of The Projects.
Carryover From Prior Year Of \$109,000 used to reduce Fiscal Year 2024/2025 Assessments.
Carryover From Prior Year Of \$109,020 to be used to reduce Fiscal Year 2025/2026 Assessments.

AMENDED FINAL BUDGET
WALNUT CREEK COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND (SERIES 2010)
FISCAL YEAR 2024/2025
OCTOBER 1, 2024 - SEPTEMBER 30, 2025

	FISCAL YEAR 2024/2025 BUDGET 10/1/24- 9/30/25	AMENDED FINAL BUDGET 10/1/24 - 9/30/25	YEAR TO DATE ACTUAL 10/1/24 - 9/29/25
REVENUES			
Interest Income	500	11,600	11,489
NAV Tax Collection	122,077	122,593	122,593
Prepaid Bond Collection	0	0	0
Total Revenues	\$ 122,577	\$ 134,193	\$ 134,083
EXPENDITURES			
Principal Payments	60,000	60,000	60,000
Additional Principal Payments	9,814	10,000	10,000
Interest Payments	52,763	54,060	54,060
Total Expenditures	\$ 122,577	\$ 124,060	\$ 124,060
Excess/ (Shortfall)	\$ -	\$ 10,133	\$ 10,023

FUND BALANCE AS OF 9/30/24
FY 2024/2025 ACTIVITY
FUND BALANCE AS OF 9/30/25

\$283,795
\$10,133
\$293,928

Notes

Reserve Fund Balance = \$128,530*. Revenue Fund Balance = \$165,398*

Revenue Fund Balance To Be Used To Make 11/1/2025 Interest Payment Of \$25,294.

* 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 9/30/25 =	\$865,000	