

Walnut Creek
Community Development District

**Proposed Budget For
Fiscal Year 2026/2027
October 1, 2026 - September 30, 2027**

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PROPOSED BUDGET
WALNUT CREEK COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR 2026/2027 BUDGET
REVENUES	
ADMINISTRATIVE ASSESSMENTS	190,744
MAINTENANCE ASSESSMENTS	1,419,894
DEBT ASSESSMENTS (2010)	129,578
OTHER REVENUES	0
INTEREST INCOME (OPERATING)	3,000
INTEREST INCOME (IMPROVEMENTS FUND)	2,400
TOTAL REVENUES	\$ 1,745,616
EXPENDITURES	
ADMINISTRATIVE EXPENDITURES	
SUPERVISOR FEES	10,000
PAYROLL TAXES (EMPLOYER)	800
ENGINEERING	40,000
LEGAL FEES	25,000
AUDIT FEES	4,400
MANAGEMENT	53,424
POSTAGE	1,350
OFFICE SUPPLIES/PRINTING	4,900
INSURANCE	23,000
LEGAL ADVERTISING	2,300
MISCELLANEOUS	8,000
DUES & SUBSCRIPTIONS	175
ASSESSMENT ROLL	7,500
TRUSTEE FEES	1,500
CONTINUING DISCLOSURE FEE	350
WEBSITE MANAGEMENT	2,000
TOTAL ADMINISTRATIVE EXPENDITURES	\$ 184,699
TOTAL MAINTENANCE EXPENDITURES	\$ 1,532,400
TOTAL EXPENDITURES	\$ 1,717,099
REVENUES LESS EXPENDITURES	\$ 28,517
BOND PAYMENTS (2010)	(121,803)
BALANCE	\$ (93,286)
COUNTY APPRAISER & TAX COLLECTOR FEE	(34,805)
DISCOUNTS FOR EARLY PAYMENTS	(69,609)
EXCESS/ (SHORTFALL)	\$ (197,700)
CARRYOVER/ FUNDS FROM IMPROVEMENT ACCOUNT	197,700
NET EXCESS/ (SHORTFALL)	\$ -

PROPOSED MAINTENANCE BUDGET
WALNUT CREEK COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR
	2026/2027
MAINTENANCE EXPENDITURES	BUDGET
FIELD MAINTENANCE	5,000
OPERATIONS MANAGEMENT	12,000
SECURITY & ROVER SERVICES	388,800
SECURITY ADMINISTRATION SERVICES	25,100
SECURITY VIDEO SURVEILLANCE & VIRTUAL GUARD SERVICES	45,000
SECURITY CAMERAS & MAINTENANCE	12,000
SECURITY ONLINE SOLUTIONS	12,500
SECURITY GATE SYSTEMS MAINTENANCE & REPAIRS	55,000
TELEPHONE	13,500
ELECTRIC	105,000
WATER & SEWAGE	16,000
GUARDHOUSE INT/EXT MAINTENANCE	25,000
LAKE & PRESERVE MAINTENANCE	48,000
SIGNAGE	2,000
STREETLIGHT MAINTENANCE	5,000
WATERFALL MAINTENANCE	100,000
HOLIDAY LIGHTING	11,000
OPERATING RESERVE/CONTINGENCY	10,000
MISCELLANEOUS MAINTENANCE	20,000
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	250,000
STORMWATER MAINTENANCE & PIPE REPLACEMENT RESERVE/CONTINGENCY	100,000
MONUMENT MAINTENANCE	5,500
LAKE FOUNTAIN MAINTENANCE/RESERVE	15,000
CANAL IMPROVEMENTS PROJECT - ENGINEERING DESIGN & CONSTRUCTION	0
WEST & GUARDHOUSE WATERFALLS/POND REPAIRS & REFINISHING PROJECT	150,000
LAKE SHORELINE RESTORATION MAINTENANCE	0
TOTAL MAINTENANCE EXPENDITURES	\$ 1,532,400

DETAILED PROPOSED BUDGET
WALNUT CREEK COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR 2024/2025 ACTUAL	FISCAL YEAR 2025/2026 BUDGET	FISCAL YEAR 2026/2027 BUDGET	COMMENTS
REVENUES				
ADMINISTRATIVE ASSESSMENTS	195,496	183,984	190,744	Expenditures Less Interest/.94
MAINTENANCE ASSESSMENTS	1,268,726	1,426,702	1,419,894	Expenditures Less Carryover/.94
DEBT ASSESSMENTS (2010)	129,870	129,869	129,578	Bond Payments/.94
OTHER REVENUES	19,698	0	0	
INTEREST INCOME (OPERATING)	70,794	2,400	3,000	Projected At \$250 Per Month
INTEREST INCOME (IMPROVEMENTS FUND)	38,903	1,800	2,400	Projected At \$200 Per Month
TOTAL REVENUES	\$ 1,723,487	\$ 1,744,755	\$ 1,745,616	
EXPENDITURES				
ADMINISTRATIVE EXPENDITURES				
SUPERVISOR FEES	7,000	10,000	10,000	No Change From 2025/2026 Budget
PAYROLL TAXES (EMPLOYER)	536	800	800	Projected At 8% Of Supervisor Fees
ENGINEERING	25,810	35,000	40,000	FY 25/26 Expenditure Through February 2026 Was \$30,625
LEGAL FEES	26,118	22,000	25,000	FY 25/26 Expenditure Through February 2026 Was \$9,740
AUDIT FEES	4,200	4,300	4,400	\$100 Increase From 2025/2026 Budget
MANAGEMENT	50,556	52,020	53,424	CPI Adjustment
POSTAGE	1,538	1,350	1,350	No Change From 2025/2026 Budget
OFFICE SUPPLIES/PRINTING	2,186	5,100	4,900	\$200 Decrease From 2025/2026 Budget
INSURANCE	21,894	24,000	23,000	FY 25/26 Expenditure Was \$21,696
LEGAL ADVERTISING	1,996	2,400	2,300	\$100 Decrease From 2025/2026 Budget
MISCELLANEOUS	6,040	8,650	8,000	\$650 Decrease From 2025/2026 Budget
DUES & SUBSCRIPTIONS	175	175	175	No Change From 2025/2026 Budget
ASSESSMENT ROLL	7,500	7,500	7,500	As Per Contract
TRUSTEE FEES	1,420	1,500	1,500	No Change From 2025/2026 Budget
CONTINUING DISCLOSURE FEE	350	350	350	No Change From 2025/2026 Budget
WEBSITE MANAGEMENT	2,000	2,000	2,000	No Change From 2025/2026 Budget
TOTAL ADMINISTRATIVE EXPENDITURES	\$ 159,319	\$ 177,145	\$ 184,699	
TOTAL MAINTENANCE EXPENDITURES	\$ 764,956	\$ 1,541,100	\$ 1,532,400	
TOTAL EXPENDITURES	\$ 924,275	\$ 1,718,245	\$ 1,717,099	
REVENUES LESS EXPENDITURES	\$ 799,212	\$ 26,510	\$ 28,517	
BOND PAYMENTS (2010)	(122,593)	(122,077)	(121,803)	Yearly Maximum Debt Assessment
BALANCE	\$ 676,619	\$ (95,567)	\$ (93,286)	
COUNTY APPRAISER & TAX COLLECTOR FEE	(2,485)	(34,811)	(34,805)	Two Percent Of Total Assessment Roll
DISCOUNTS FOR EARLY PAYMENTS	(58,449)	(69,622)	(69,609)	Four Percent Of Total Assessment Roll
EXCESS/ (SHORTFALL)	\$ 615,685	\$ (200,000)	\$ (197,700)	
CARRYOVER/ FUNDS FROM IMPROVEMENT ACCOUNT	0	200,000	197,700	
NET EXCESS/ (SHORTFALL)	\$ 615,685	\$ -	\$ -	

DETAILED PROPOSED MAINTENANCE BUDGET
WALNUT CREEK COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR 2024/2025 ACTUAL	FISCAL YEAR 2025/2026 BUDGET	FISCAL YEAR 2026/2027 BUDGET	COMMENTS
FIELD MAINTENANCE	5,000	5,000	5,000	No Change From 2025/2026 Budget - HOA Services
OPERATIONS MANAGEMENT	12,000	12,000	12,000	No Change From 2025/2026 Budget
SECURITY & ROVER SERVICES	252,830	360,000	388,800	8% Increase From 2025/2026
SECURITY ADMINISTRATION SERVICES	13,200	30,100	25,100	\$5,000 Decrease From 2025/2026 Budget
SECURITY VIDEO SURVEILLANCE & VIRTUAL GUARD SERVICES	41,749	35,000	45,000	\$10,000 Increase From 2025/2026 Budget
SECURITY CAMERAS & MAINTENANCE	6,775	12,000	12,000	No Change From 2025/2026 Budget
SECURITY ONLINE SOLUTIONS	12,290	12,000	12,500	\$500 Increase From 2025/2026 Budget
SECURITY GATE SYSTEMS MAINTENANCE & REPAIRS	67,174	55,000	55,000	No Change From 2025/2026 Budget
TELEPHONE	12,954	12,500	13,500	\$1,000 Increase From 2025/2026 Budget
ELECTRIC	99,854	95,000	105,000	\$10,000 Increase From 2025/2026 Budget
WATER & SEWAGE	12,742	16,000	16,000	No Change From 2025/2026 Budget
GUARDHOUSE INT/EXT MAINTENANCE	20,077	30,000	25,000	\$5,000 Decrease From 2025/2026 Budget
LAKE & PRESERVE MAINTENANCE	36,979	48,000	48,000	No Change From 2025/2026 Budget
SIGNAGE	0	2,000	2,000	No Change From 2025/2026 Budget
STREETLIGHT MAINTENANCE	3,863	5,000	5,000	No Change From 2025/2026 Budget
WATERFALL MAINTENANCE	74,662	100,000	100,000	\$20,000 Increase From 2024/2025 Budget
HOLIDAY LIGHTING	10,342	11,000	11,000	No Change From 2025/2026 Budget
OPERATING RESERVE/CONTINGENCY	0	24,000	10,000	No Change From 2025/2026 Budget
MISCELLANEOUS MAINTENANCE	17,792	15,000	20,000	\$5,000 Increase From 2025/2026 Budget
PRESSURE CLEANING & PAINTING OF EXTERIOR STRUCTURES & GATES	0	14,000	14,000	No Change From 2025/2026 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 2025/2026 Budget
IGUANA CONTROL	26,900	27,000	27,000	No Change From 2025/2026 Budget
STORMWATER DRAINAGE PIPE CLEANING & CCTV	0	240,000	250,000	Required Five Year Certification
STORMWATER MAINTENANCE & PIPE REPLACEMENT RESERVE/CONTINGENCY	21,738	100,000	100,000	No Change From 2025/2026 Budget
MONUMENT MAINTENANCE	5,500	5,500	5,500	HOA Monument Maintenance
LAKE FOUNTAIN MAINTENANCE/RESERVE	0	15,000	15,000	Light Upgrade & Regular Maintenance
CANAL IMPROVEMENTS PROJECT - ENGINEERING DESIGN & CONSTRUCTION	0	0	0	Current Reserve = \$1,020,000
WEST & GUARDHOUSE WATERFALLS/POND REPAIRS & REFINISHING PROJECT	0	200,000	150,000	West & Guardhouse Waterfalls/Pond Repairs & Refinishing Project
LAKE SHORELINE RESTORATION MAINTENANCE	10,535	0	0	
TOTAL MAINTENANCE EXPENDITURES	\$ 764,956	\$ 1,541,100	\$ 1,532,400	

DETAILED PROPOSED DEBT SERVICE FUND (SERIES 2010) BUDGET
WALNUT CREEK COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR 2024/2025	FISCAL YEAR 2025/2026	FISCAL YEAR 2026/2027	
REVENUES	ACTUAL	BUDGET	BUDGET	COMMENTS
Interest Income	12,469	1,000	1,500	Projected Interest For 2026/2027
NAV Tax Collection	122,593	122,077	121,803	Yearly Maximum Debt Assessment
Prepaid Bond Collection	0	0	0	
Total Revenues	\$ 135,062	\$ 123,077	\$ 123,303	
EXPENDITURES				
Principal Payments	70,000	70,000	70,000	Principal Payment Due In 2027
Additional Principal Payments	0	4,502	8,753	Additional Principal Payments
Interest Payments	54,060	48,575	44,550	Interest Payments Due In 2027
Total Expenditures	\$ 124,060	\$ 123,077	\$ 123,303	
Excess/ (Shortfall)	\$ 11,002	\$ -	\$ -	

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 1/1/26 =	\$865,000		

Walnut Creek Community Development District Assessment Comparison

	Fiscal Year 2023/2024 Assessment*	Fiscal Year 2024/2025 Assessment*	Fiscal Year 2025/2026 Assessment*	Fiscal Year 2026/2027 Projected Assessment*
Administrative	\$ 204.00	\$ 214.41	\$ 205.57	\$ 213.13
Maintenance	\$ 1,570.91	\$ 1,417.57	\$ 1,594.09	\$ 1,586.48
<u>2010 Debt</u>	<u>\$ 145.92</u>	<u>\$ 145.92</u>	<u>\$ 145.92</u>	<u>\$ 145.92</u>
Total	\$ 1,920.83	\$ 1,777.90	\$ 1,945.58	\$ 1,945.53

* Assessments Include the Following :

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- 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 2 New PrePAYERS In 25/26 For 26/27

Prepayments 7

Billed For 2010 Debt 888